### **ORIGINAL**



SALLQUIST, DRUMMOND & O'CONTORVICE

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TEMPE, ARIZONA 85282 CORP COMMISSION DOCUMENT CONTROL

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January 17, 2006

### HAND DELIVERY

Linda Jaress, Executive Consultant Arizona Corporation Commission Utilities Division 1200 W. Washington Phoenix, AZ 85007

Re: Willow Springs Utilities LLC; Application for a Certificate of Convenience and Necessity; Docket No. WS-20432A-05-0874; Insufficiency Response

Dear Linda:

Please find attached to the Company's responses to the deficiency items cited in your January 4, 2006 Insufficiency Letter.

- Item I.1 The number of customers and proposed water use, by class, for the first five years are set forth in 2a of Attachment 3 to TAB A to the Application. (Please see Item I.2 Response). Phase I of the Willow Springs development is proposed to occur within the first five years. The water infrastructure proposed to serve Phase I will be adequate for all development that occurs within the first five years.
- Item I.2 The Company submitted Summary Schedules in Attachment 3 to TAB A to the Application. Enclosed herewith is a Revised Attachment 3 containing those Summary Schedules, as well as the Supporting Schedules. Please note that the Lennar Financial Statements and Mr. Kozoman's testimony contained in Attachment 3 have not been revised. The growth projections are contained on Schedule 2a, Page 2.
- Item I.3 Attached is the most recent water quality information for an on-site pilot well. Willow Springs is presently in the process of permitting the drillings of Well No. 1 and 2. Drilling on Well No. 1 is expected to be complete by May 2006. Upon completion of Well No. 1, a new source test will be conducted and the water quality results from this test will be forwarded to all regulatory agencies for review and approval.
- Item I.4 This Schedule was submitted with the original Application as TAB A, Attachment 3, Schedule CW-2. Without any changes to the data, it is now enclosed herewith as Revised Attachment 3, Schedule CW-2.

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Item I.5 The parcels are presently interconnected by service roads crossing Arizona State Land Department property. The Company anticipates entering into Right-of-Way/Easement Agreements with the Land Department which will permit installation of the subject utility facilities. However, because agreements may not be consummated prior to the hearing in this matter they should be Conditions of the Certificate Decision to be filed within 365 days of the Decision.

### Item II.1 Please see the attached drawings.

Item II.2 Table 2 on Page 10 of the Wastewater and Reclaimed Master Plan (TAB D to the Application) represents the cumulative flow at individual concentration points located on Figure 1 within that report. The ADWF's indicated in that table are not cumulative. The table represents the total flow at certain points within the gravity system for gravity main sizing purposes only. The Average Daily Flow used to size the treatment plant can be determined using the equation on Page 10.

The buildout population for single and multi-family homes is expected to be 15,538 people based on the number of units and design criteria stated on Page 9. Using the design criteria and equation on Page 10, the approximate ADF used to size the wastewater treatment plant at buildout is equal to 1.5 MGD.

Item II.3 The Company has retained its consultant WestLand Resources, Inc. (WestLand) to assist with the wastewater permitting requirements for the proposed wastewater treatment plant (WWTP). Pinal County's Assistant County Manager has provided the Central Arizona Association of Governments (CAAG) with a jurisdictional sponsorship letter on January 4, 2006 base on the initial review of the draft 208 Plan Amendment for Willow Springs. CAAG and the Arizona Department of Environmental Quality (ADEQ) have initiated their review process for the 208 Plan Amendment and final draft revisions will be completed by January 23, 2006. A public hearing for the subject plan has been scheduled by CAAG for March 2, 2006.

A vendor should be under contract by the end of January 2006 for the design of the proposed WWTP. Upon vendor selection, a pre-application meeting with ADEQ will be scheduled to discuss the Aquifer Protection Permit (APP), Arizona Pollution Discharge and Elimination System (AZPDES) permit, and the Reclaimed Water Reuse permit. Current timeline estimates include the submittal of the APP and AZPDES applications by June 2006. The Reclaimed Water Reuse permit cannot be submitted to ADEQ until the APP is approved. The Reclaimed Water Reuse permit application will be completed and ready for submittal to ADEQ immediately following APP approval.

Linda Jaress January 17, 2006 Page 3

- Item II.4 This Schedule was submitted in the original Application as TAB A, Attachment 3, Schedule CW-3. It was mistakenly mislabeled in that filing, although the data was correct. It is now included as Revised Attachment 3, Schedule CS-3.
- Item II.5 The definition of "fresh" water, as used by Mr. Kozoman, is potable groundwater
- Item II.6 This Tariff provision was included in the original Application, in the Engineering Division's prescribed format, at TAB E, Sheets 11 through 13. Copies of those Sheets are attached hereto for your convenience.

In the event you have any questions regarding these matters, please do not hesitate to call.

Sincerely,

Richard L. Sallquist

### Enclosures

cc: Docket Control (15 copies)

Del Smith

Lyn Farmer

Brian Bozzo

Elena Zestrijan

Alex Agenta

Kevin Tarbox

Mark Taylor

Ron Kozoman

### FINANCIAL STATEMENTS AND SUPPORTING DOCUMENTS WATER AND SEWER DIVISIONS

REVISED SCHEDULES TO ATTACHMENT 3 TO TAB A
January 16, 2006
Items I.2 and II.4

### Willow Springs Water Company Index of Schedules

ACC <u>Forms</u>	Number of Page 2 Pages 1 Page 5 Pages 2 Pages	Page Number 1 & 2 Unnumbered 1 thru 5 Unnumbered	Balance Sheet, Attachment C Income Statement, Attachment CW-2 Plant Cost, Attachment CW-3 Tariff Attachment D
Schedules			
for Staff	Page(s)		
1	1	1	Balance Sheet
1.1	Summary	1.1	Summary of Plant Additions by Year
1a	5 Pages	1 thru 5	Plant and Depreciation, 5 Pages
1b	1 Page	1	Financing of Plant & Operating Losses
1c	1 Page	1	Advances and Refunds
1d	1 Page	1	Meter Deposits and Refunds (If Applicable)
1e	1 Page	1	Contributions in Aid of Construction (Not Used)
2	1 Page	1	Income Statement
2a	1 Page	1	Projected Revenues all customers
2a	1 Page	2	Customer Counts all customers
2a	1 Page	3	Gallons Treated or Sold, all customers
2a	1 Page	4	Projected Revenues, customers, gallons for 5/8 Inch residential class
2a	1 Page	5	Projected Revenues, customers, gallons for School
2a	1 Page	6	Projected Revenues, customers, gallons 5/8 Inch commercial class
2a	1 Page	7	Projected Revenues, customers, gallons 1 Inch commercial class
2a	1 Page	8	Projected Revenues, customers, gallons 2 Inch commercial class
2a	1 Page	9	Effluent, (If Applicable)
2b	1 Page	1	Property Taxes
3	1 Page	1	Projected Cash Flow
4	2 Pages	1 & 2	Proposed Rates
5	1 Page	1	Service Charges

ATTACHMENT C

## PROFORMA BALANCE SHEET (WATER)

Page 1

### Willow Springs Water Company

		Year 1	,	Year 2	, ,	Year 3	, ,	Year 4		Year 5	
ASSETS Current Assets											
Cash	↔	36,236	↔	160,411	<del>69</del>	256,674	↔	441,240	<del>⇔</del>	705,222	
Accounts Receivable		0		0		0		0		0	
Other		0		0		0		0		0	
Total Current Assets	8	36,236	₩.	160,411	↔	256,674	€	441,240	<del>⇔</del>	705,222	
Fixed Assets Utility Plant	↔	6,022,050	<del>()</del>	6,820,750	↔	7,971,250	↔	9,153,250	↔	10,380,250	
(Less) Accumulated Depreciation		(76,660)		(286,818)		(520,617)		(782,494)		(1,073,215)	
Net Plant in Service	₩	5,945,390	↔	6,533,932	<b>↔</b>	7,450,633	69	8,370,756	↔	9,307,035	
Total Assets	↔	5,981,626	es	6,694,343	₩.	7,707,307	<del>s</del>	8,811,996	₩	10,012,257	
LIABILITIES AND CAPITAL											
Current and Accrued Liabilities											
Accounts Payable		0		0		0		0		0	
Notes Payable		0		0		0		0		0	
Accrued Taxes		0		0		0		0		0	
Accrued Interest		0		0		0		0		0	
Other		0		0		0		0		0	
Total Current and Accred Liabilities		0		0		0		0	1	0	

### ATTACHMENT C

## PROFORMA BALANCE SHEET (WATER)

Page 2

### Willow Springs Water Company

:		0.00	)								
Long-Term Debt		Year 1 0		<u>Year 2</u> 0		<u>Year 3</u> 0		<u>Year 4</u> 0		<u>Year 5</u> 0	
Deferred Credits											
Advances in Aid of Construction	↔	115,800	↔	1,045,673	↔	2,175,842	↔	3,301,788	↔	4,428,216	
Contribution in Aid of Construction, Net of Amortization	mortiza	ıtion									
Accumulated Deferred Income Tax		ı		•			}	1		•	
Total Deferred Credits	8	115,800	↔	1,045,673	69	2,175,842	€	3,301,788	<del>6</del>	4,428,216	
CAPITAL ACCOUNT											
Common Stock		6,006,250		6,006,250		6,006,250		6,006,250		6,006,250	
Preferred		0		0		0		0		0	
Paid in Capital		0		0		0		0		0	
Retained Earnings		(140,424)		(357,580)		(474,785)	ļ	(496,042)		(422,209)	
Total Capital	8	5,865,826	↔	5,648,670	↔	5,531,465	₩	5,510,208	↔	5,584,041	
TOTAL LIABILITIES AND CAPITAL	8	5,981,626	<del>ss</del>	6,694,343	₩	7,707,307	₩	8,811,996	₩	10,012,257	

CW-2 PROFORMA INCOME STATEMENT (WATER)

### Willow Springs Water Company

YR. ONE YR. TWO YR	Water Sales Establishment Charges	Total Operating Revenue \$ 136,299 \$ 257,709 \$	OPERATING EXPENSES Salaries and Wages \$ 68,500 \$ 70,555 \$	37.470 41.200		2,000	7	20,900 59,600	3,000 3,090		Taxes Other than Property	76,660 210,158	Health and Life Insurance	50 50	7,463 9,823		Total Operating Expense \$ 277,098 \$ 475,783 \$	OPERATING INCOME OR (LOSS) \$ (140,799) \$ (218,074) \$	375 919	TOTAL OTHER INCOME / EXPENSE 375 919	\$ (140,424) \$ (217,156) \$
YR. THREE	486,806 \$	486,806 \$	72,672 \$	48.562	16,430	9,000	115,208	74,901	3,183	2,652		233,799		20	16,593	13,912	606,961 \$	(120,155)	2,950	2,950	(117,205) \$
YR. FOUR	719,637 \$	719,637 \$	74,852 \$	56.089	21,630	12,000	183,026	90,304	3,278	2,732		261,877		20	27,134	14,179	747,151 \$	(27,514) \$	6,256	6,256	(21,257) \$
YR. FIVE	955,676	925,676	77,097	65.486	26,930	15,000	251,156	105,793	3,377	2,814		290,721		20	39,433	14,454	892,311	63,364	10,469	10,469	73,833

### CW-3 PROFORMA UTILITY PLANT IN SERVICE (WATER) FIRST YEAR

### **Willow Springs Water Company**

Page 1

ORIGINAL ACCUM. ORIG. COST **LESS** DEPRC. COST DEPREC. Organization \$ 25,000 25,000 Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Rese Lake, River and Other Intakes Wells and Springs 1,525,000 25,391 1,499,609 Infiltration Galleries and Tun Supply Mains Power Generation Equipment 500,000 31,250 468,750 **Pumping Equipment** Water Treatment Equipment 1,390,641 1,406,250 15,609 Distribution Reservoirs and St Transmission and Distribution 91,800 918 90,882 2,425,000 455 2,424,545 Transmission and Distribution (AIAC) 18,192 18,500 308 Services 229 Meters and Meter Installations 5,500 5,271 **Hydrants** Hydrants (AIAC) **Backflow Prevention Devices** Other Plant and Miscellaneous Office Furniture and Equipment 25,000 2,500 22,500 Transportation Equipment Stores Equipment Tools, Shop and Garage Equipme Laboratory Equipment **Power Operated Equipment** Communication Equipment Miscellaneous Equipment Other Tangible Plant Other Tangible Plant 6,022,050 76,660 5,945,390

CCNEW.DOC 04/00

TOTAL PLANT IN SERVICE

### CW-3 PROFORMA UTILITY PLANT IN SERVICE (WATER) SECOND YEAR

### Willow Springs Water Company

Page	2

				001111	0.0	10 000T
		RIGINAL		CCUM.	OR	IG. COST LESS
		COST	υ	EPRC.	ח	EPREC.
O and all an	\$	25,000	\$		\$	25,000
Organization	Ф	25,000	Φ	-	Ψ	25,000
Franchises		-		-		_
Land and Land Rights		-		-		-
Structures and Improvements		-		-		-
Collecting and Impounding Rese		-		-		-
Lake, River and Other Intakes		4 505 000		70 474		4 440 000
Wells and Springs		1,525,000		76,174		1,448,826
Infiltration Galleries and Tun		-		-		-
Supply Mains		~		-		-
Power Generation Equipment		-		<u>-</u>		-
Pumping Equipment		500,000		93,750		406,250
Water Treatment Equipment		-		-		-
Distribution Reservoirs and St		1,406,250		46,828		1,359,422
Transmission and Distribution		828,000		10,116		817,884
Transmission and Distribution (AIAC)		2,425,000		48,955		2,376,045
Services		37,000		976		36,024
Meters and Meter Installations		49,500		2,520		46,980
Hydrants		-		-		-
Hydrants (AIAC)		-		~		-
Backflow Prevention Devices		-		-		-
Other Plant and Miscellaneous		-		-		-
Office Furniture and Equipment		-		-		-
Transportation Equipment		25,000		7,500		17,500
Stores Equipment		-		-		-
Tools, Shop and Garage Equipme		-		-		-
Laboratory Equipment		-		~		-
Power Operated Equipment		<b></b>		-		-
Communication Equipment		_		-		-
Miscellaneous Equipment		_		-		_
Other Tangible Plant		_		-		-
Other Tangible Plant		_		-		_
TOTAL PLANT IN SERVICE	\$	6,820,750	\$	286,818	\$	6,533,932
				<del></del>		

### CW-3 PROFORMA UTILITY PLANT IN SERVICE (WATER) THIRD YEAR

### Willow Springs Water Company

Page 3

	0	RIGINAL	A	CCUM.	ORI	G. COST
		COST	D	EPRC.		LESS
						EPREC.
Organization	\$	25,000	\$	_	\$	25,000
Franchises	•		•	_	•	
Land and Land Rights		_		_		_
Structures and Improvements		_				_
Collecting and Impounding Rese		_		_		_
• •		_		-		_
Lake, River and Other Intakes		4 505 000		106.056		1 200 044
Wells and Springs		1,525,000		126,956		1,398,044
Infiltration Galleries and Tun		-		-		-
Supply Mains		-		-		=
Power Generation Equipment		-		-		-
Pumping Equipment		500,000		156,250		343,750
Water Treatment Equipment		-		-		-
Distribution Reservoirs and St		1,406,250		78,047		1,328,203
Transmission and Distribution		1,786,500		36,261	•	1,750,239
Transmission and Distribution (AIAC)		2,425,000		97,455	2	2,327,545
Services		185,000		4,672		180,328
Meters and Meter Installations		93,500		8,476		85,024
Hydrants		-		-		-
Hydrants (AIAC)		-				-
Backflow Prevention Devices		-		-		-
Other Plant and Miscellaneous		-		-		_
Office Furniture and Equipment		_		-		_
Transportation Equipment		25,000		12,500		12,500
Stores Equipment		, _		´-		, <u>-</u>
Tools, Shop and Garage Equipme		_		_		-
Laboratory Equipment		-		_		_
Power Operated Equipment		_		_		_
Communication Equipment		_		_		_
Miscellaneous Equipment		_		_		_
Other Tangible Plant		_		_		_
Other Tangible Plant		_		_		_
TOTAL PLANT IN SERVICE	\$	7,971,250	\$	520,617	\$	7,450,633
TOTAL PLANT IN SERVICE	φ	1,311,200	Ψ	320,017	φ	7,-100,000

### CW-3 PROFORMA UTILITY PLANT IN SERVICE (WATER) FOURTH YEAR

### Willow Springs Water Company

winow Spin	iiys wa	itei Compan	у		F	Page 4
		RIGINAL COST		CUM. EPRC.		G. COST LESS EPREC.
Organization	\$	25,000	\$	-	\$	25,000
Franchises	·	-		-		-
Land and Land Rights		_		-		-
Structures and Improvements		-		_		-
Collecting and Impounding Rese		-		-		-
Lake, River and Other Intakes		-		-		-
Wells and Springs		1,525,000		177,739		1,347,261
Infiltration Galleries and Tun		-		-		-
Supply Mains		-		-		-
Power Generation Equipment		-		-		-
Pumping Equipment		500,000		218,750		281,250
Water Treatment Equipment		-		-		-
Distribution Reservoirs and St		1,406,250		109,266	•	1,296,984
Transmission and Distribution	:	2,776,500		81,891	- 2	2,694,609
Transmission and Distribution (AIAC)	:	2,425,000		145,955	2	2,279,045
Services		333,000		13,297		319,703
Meters and Meter Installations		137,500		18,097		119,403
Hydrants		•		-		-
Hydrants (AIAC)		-		-		-
Backflow Prevention Devices		-		-		-
Other Plant and Miscellaneous		-		-		-
Office Furniture and Equipment		-		-		-
Transportation Equipment		25,000		17,500		7,500
Stores Equipment		-		-		-
Tools, Shop and Garage Equipme		-		-		-
Laboratory Equipment		-		-		-
Power Operated Equipment		-		-		-
Communication Equipment		-		-		-
Miscellaneous Equipment		-		-		-
Other Tangible Plant		-		-		-
Other Tangible Plant		-				
TOTAL PLANT IN SERVICE	<u>\$</u>	9,153,250	<u>\$</u>	782,494	\$ 8	3,370,756

### CW-3 PROFORMA UTILITY PLANT IN SERVICE (WATER) FIFTH YEAR

### Willow Springs Water Company

Page 5 ACCUM. ORIG. COST ORIGINAL COST DEPRC. **LESS** DEPREC. Organization \$ 25,000 25,000 Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Rese Lake, River and Other Intakes Wells and Springs 1,525,000 228,521 1,296,479 Infiltration Galleries and Tun Supply Mains Power Generation Equipment Pumping Equipment 500,000 281,250 218,750 Water Treatment Equipment Distribution Reservoirs and St 1,406,250 140,484 1,265,766 Transmission and Distribution 3,811,500 147,771 3,663,729 Transmission and Distribution (AIAC) 2,425,000 194,455 2,230,545 Services 481,000 26,850 454,150 Meters and Meter Installations 181,500 31,383 150,117 Hydrants Hydrants (AIAC) **Backflow Prevention Devices** Other Plant and Miscellaneous Office Furniture and Equipment Transportation Equipment 25,000 22,500 2,500 Stores Equipment Tools, Shop and Garage Equipme Laboratory Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Other Tangible Plant Other Tangible Plant TOTAL PLANT IN SERVICE \$ 10.380,250 1,073,215 9,307,035

### ATTACHMENT D WATER TARIFF SCHEDULE

Page 1

UTILITY:

Willow Springs Water Company

**RATES AND CHARGES** 

### <u>CUSTOMER / MINIMUM CHARGE</u> <u>PER MONTH</u>

<b>METER</b>	<b>CHARGE</b>	<u>METER</u>	<u>CHARGE</u>
$5/8 \times 3/4$	\$ 28.00	5/8 x 3/4	\$ 480.00
3/4	\$ 28.00	3/4	\$ 560.00
1	\$ 70.00	1	\$ 650.00
1 1/2	\$ 140.00	1 1/2	\$ 895.00
2	\$ 224.00	2	\$2,280.00
3	\$ 448.00	3	\$3,070.00
4	\$ 700.00	4	\$4,395.00
6	\$ 1,400.00	6	\$7,970.00
8	\$ 2,240.00	8	Cost
10	\$ 3,220.00	10	Cost
12	\$ 6,020.00	12	Cost

### COMMODITY CHARGE (EXCESS OF MINIMUM):

### COMMODITY RATES / ALL METERS BELOW 3" SIZE

Usage	Usage	
From	То	
-	4,000	\$ 2.50
4,001	9,000	\$ 3.50
9,001	Infinity	\$ 4.50
	-	
Usage	Usage	
From	То	
-	10,000	\$ 2.50
10,001	22,500	\$ 3.50
22,501	Infinity	\$ 4.50
-	-	
Usage	Usage	
From	То	
-	20,000	\$ 2.50
20,001	45,000	\$ 3.50
45,001	Infinity	\$ 4.50
-	-	
Usage	Usage	
From	To	
-	32,000	\$ 2.50
32,001	72,000	\$ 3.50
72,001	Infinity	\$ 4.50
-		

### **COMMODITY RATES / SCHOOL**

Usage	Usage	
From	To	
-	100,000	\$ 2.50
100,001	500,000	\$ 3.50
500,001	Infinity	\$ 4.50

UTILITY: Willow Springs Water Company

### RATES AND CHARGES

### COMMODITY CHARGE (EXCESS OF MINIMUM):

<b>Usage</b> From	Usage To	3 Inch Meters	
-	7,000	\$	2.50
7,001	144,000	\$	3.50
144,001	Infinity	\$	4.50
-	-		
Usage	Usage	4 Inch Meters	
From	То		
-	7,000	\$	2.50
7,001	225,000	\$	3.50
225,001	Infinity	\$.	4.50
-	-		
Usage	Usage	6 Inch Meters	
From	То		
-	7,000	\$	2.50
7,001	450,000	\$	3.50
450,001	Infinity	\$	4.50

Larger Meters have higher breakover points, but the same

Irrigation Water Sales to Sewer Utility (No other customer qualifies for this tariff) 1.50

3.00 Construction Water

### **SERVICE CHARGES:**

- 1. ESTABLISHMENT (R14-2-403.D.1) \$ 30.00 2. ESTABLISHMENT / AFTER HOUR: \$ 50.00 3. RECONNECTION / DELINQUENT (\$ 50.00 4. NSF CHECK (R14-2-409.F.1) 30.00 METER REREAD / IF CORRECT (F \$ 30.00 6. METER TEST / IF CORRECT (R14. \$ 30.00 7. DEFERRED PAYMENT (R14-2-409 1.50% Per Month 8. DEPOSIT INTEREST (R14-2-408.B.3) 9. DEPOSIT (R14-2-403.B.7) per rule 10. REESTABLISHMENT WITHIN 12 N (a)
- 1.50% Per Month 11. LATE PAYMENT PENALTY (R14-2 12. All Revenue related taxes will be charged customers.

Main Extension and additional facili @ COST (b)

**RULES AND REGULATIONS** 

- \* The Company has adopted the Rules and Regulation established by the Commission as the basis for its operating procedures. Arizona Corporation Commission Rules will be controlling of Company procedures, unless specific Commission Orders provide otherwise.
- (a) Monthly minimum times months off the system
- (b) Cost to include parts, labor, overhead, and all applicable taxes, including income tax.

Willow Springs Water Company Projected Balance Sheets For the Years Ended

Kozoman Exhibit Schedule 1 Page 1 Witness:

Line								
-1	Beginning of <u>Year</u>	Label	1st year <u>Changes</u>	<b>~</b> I	2	<u>Year</u> <u>3</u>	41	ြေပါ
5 Assets 4 5 Utility Plant 6 Accumulated Depreciation		(a) (b)	6,022,050 (76,660)	6,022,050 (76,660)	6,820,750 (286,818)	7,971,250 (520,617)	9,153,250 (782,494)	10,380,250 (1,073,215)
7 8 Cash 9	25,000		11,236	36,236	160,411	256,674	441,240	705,222
10 11 Total Assets	\$ 25,000	ω	5,956,626 \$	5,981,626 \$	6,694,343 \$	7,707,307 \$	8,811,996 \$	10,012,257
12 13 Equity and Liabilities 14			1					
15 Equity 16 17 Common Stock	25,000	(p)	5,981,250	6,006,250	6,006,250	6,006,250	6,006,250	6,006,250
18 19 Retained Earnings 20 <b>Total Equity</b>	\$ 25,000	(e)	(140,424) 5,840,826 \$	(140,424) 5,865,826 \$	(357,580) 5,648,670 \$	(474,785) 5,531,465 \$	(496,042) 5,510,208 \$	(422,209) 5,584,041
7 4		<b>(</b> )	91,800	91,800	827,273	1,778,042	2,747,016	3,734,232
24 Contributions in Aid of 25 Construction 25 Local Americation		(g)				, ,		1 1
		€e	24,000	24,000	218,400	397,800	554,772	693,984
30 31 Total Liabilities and 32 Deferred Credits 33			115,800	115,800	1,045,673	2,175,842	3,301,788	4,428,216
34 Total Equity & Liab.	\$ 25,000	69	5,956,626 \$	5,981,626 \$	6,694,343 \$	7,707,307 \$	8,811,996 \$	10,012,257

<sup>36</sup> 37 38 39 40 47 47 47 47

<sup>(</sup>a) Plant Additions (See Schedules 1.1 and 1a)
(b) Depreciation Computations (See Schedule 1a)
(c) Change in cash (Please Schedule 3)
(d) Common Stock issuance and or repurchase. (See Schedule 1b)
(e) Profit or loss from operations (See Schedule 2)
(f) Advances in Aid of Construction (See Schedule 1c)
(g) Contributions in Aid of Construction (See Schedule 1e)
(h) Amortization of Contributions in Aid of Construction, if applicable (See Schedule 1e)
(i) Security deposits (2 times average bill)

Willow Springs Water Company Plant Additions List by Year Plant Addition Summary Page

Kozoman Exhibit Schedule 1.1 Summary Page Witness: K

Totals	25,000	•	•	•	1		1,525,000	1	1		200,000	1	1,406,250	3,811,500		1	181,500	•	•	•	•	1	25,000	•	•	•	•		•		•	9,895,250
Year 5	1	•	1	r	ı	r	,	i	1	,	ı	,	ı	1,035,000	1	148,000	44,000	1	Í	Ī	1	1	•	ŀ	1	1	ı	1	1	1	1	1,227,000
Year 4	•	•	1		•	•	•	ı	٠	1	1	•	1	990,000	•	148,000	44,000	,	1	1	ı	1	1	1	•	ı	•		ı		-	1,182,000
Year 3	t	1	1	ı	1	ı	1	•	i	1	1	•	•	958,500	•	148,000	44,000	1	ı	t	t	•	r	r	t	,	r	,	,	,	•	1,150,500
Year 2	ı	1	1		ı	ı	ı	,	1	•	ı	1		736,200	•	18,500	44,000	ı	ı	ŧ	t	ì	•	•	•	ı	ı	1	ı	ı	•	798,700
Year 1	25,000	1	•	•	1	,	1,525,000		,	ı	500,000		1,406,250	91,800	1,940,000	18,500	5,500		•	•	ı	ı	25,000	1	·	•	•	•	•	•		5,537,050
	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Rese		Wells and Springs						Distribution Reservoirs and St	Transmission and Distribution (AIAC)					Hydrants (AIAC)				Transportation Equipment	٠,	•	Laboratory Equipment				Other Tangible Plant	Other Tangible Plant	Totals
	301	302	303	304	305	306	307	308	309	310	311	320	330	331	331	333	334	335	335	336	339	340	341	342	343	344	345	346	347	348	398	

Willow Springs Water Company

**Projected Years** 

Kozoman Schedule 1a Page 1 Witness: Exhibit

31,250 15,609 918 455 308 229 2,500 26,660 25,391 A/D Balance ↔ **Balance** 25,000 1,406,250 91,800 2,425,000 18,500 5,500 76,660 \$ 6,022,050 500,000 25,000 1,525,000 1.27% 15,609 918 2,500 Depreciation\* 6,022,050 \$ 6,022,050 \$ Additions 25,000 1,406,250 91,800 2,425,000 18,500 500,000 5,500 25,000 1,525,000 25,000 \$ Year 1 0.000.0 1,406,250 91,800 2,425,000 18,500 25,000 1,525,000 500,000 **Gross Amt** 1,171,250 \$ 51 2,721 0.0187 485000 100,000 281,250 Contingencies 305,000 Permits, Etc. Engineering 4,850,800 \$ 91,800 25,000 18,500 1,220,000 400,000 1,125,000 **Estimate** Rate 0.00% \* 5.00% 10.00% 5.00% 3.33% 2.50% 5.00% 12.50% 3.33% 2.22% 2.00% 2.00% 3.33% 8.33% 2.00% 6.67% 20.00% 4.00% 3.33% 6.67% 6.67% 6.67% 10.00% 10.00% 10.00% 0.00% 0.00% 2.50% 2.00% Depreciation With Treatment Plant Depreciation computed on Percent of Capacity 100% CIAC Spread Composite Rate with 1/2 yr convention (ransmission and Distribution (AIAC) Capacity Adjustment to Depreciation Expense -Tools, Shop and Garage Equipme Collecting and Impounding Rese Office Furniture and Equipment Other Plant and Miscellaneous ake, River and Other Intakes Distribution Reservoirs and St Meters and Meter Installations Structures and Improvements Power Generation Equipment Fransmission and Distribution Engineering and Contingency **Backflow Prevention Devices** Infiltration Galleries and Tun Water Treatment Equipment Power Operated Equipment Communication Equipment Fransportation Equipment Miscellaneous Equipment Licenses, Taxes, Permits Capacity (in customer connections) Land and Land Rights -aboratory Equipment (Requires an Accounting Order) Other Tangible Plant Other Tangible Plant Pumping Equipment Wells and Springs Stores Equipment Hydrants (AIAC) Supply Mains Description Customer connections Franchises Hydrants Services Totals Account 311 320 330 331 331 333 335 335 336 336 302 303 304 305 306 308 308 309 310 341 340 343 345 Ne Ei  $\begin{smallmatrix} \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{1} & \mathbf{1} & \mathbf{1} & \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{1} & \mathbf{1} & \mathbf{1} & \mathbf{0} & \mathbf{0} & \mathbf{0} \\ \mathbf{1} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} & \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} \\ \mathbf{0} & \mathbf{0} & \mathbf{0}$ - 0

Capacity Factor

### Willow Springs Water Company

**Projected Years** 

Kozoman Schedule 1a Witness: Page 2 Exhibit

Year

76,174 -93,750 46,828 10,116 48,955 976 2,520 7,500 A/D Balance **Balance** 25,000 1,406,250 828,000 2,425,000 37,000 49,500 500,000 1,525,000 25,000 50,783 62,500 31,219 9,198 48,500 668 2,291 5,000 Depreciation\* 736,200 18,500 44,000 Additions 736,200 18,500 44,000 **Gross Amt** Contingencies Permits, Etc. Engineering 736,200 18,500 **Estimate** 0.00% 3.33% 2.50% 0.00% 0.00% 2.50% 3.33% 6.67% 2.00% 5.00% 12.50% 3.33% 2.22% 2.00% 2.00% 3.33% 8.33% 2.00% 2.00% 6.67% 6.67% 6.67% 4.00% 5.00% 10.00% 5.00% 10.00% 10.00% 10.00% 10.00% 20.00% Depreciation With Treatment Plant Depreciation computed on Percent of Capacity 100% CIAC Spread ransmission and Distribution (AIAC) ools, Shop and Garage Equipme Collecting and Impounding Rese Office Furniture and Equipment Other Plant and Miscellaneous Lake, River and Other Intakes Distribution Reservoirs and St Structures and Improvements Meters and Meter Installations ower Generation Equipment ransmission and Distribution Backflow Prevention Devices Nater Treatment Equipment Infiltration Galleries and Tun Power Operated Equipment Communication Equipment ransportation Equipment Miscellaneous Equipment Land and Land Rights -aboratory Equipment Other Tangible Plant Other Tangible Plant Jumping Equipment **Nells and Springs** Stores Equipment Hydrants (AIAC) Supply Mains Organization Description Franchises 4ydrants Services 305 306 307 308 309 344 345 346 347 348 398 307 303 304 304

Composite Rate with 1/2 yr convention Engineering and Contingency Total Licenses, Taxes, Permits

Totals

286,818

210,158 \$ 6,820,750

798,700

798,700

798,700

3.08%

460 2,721 0.1691

Capacity Factor

\*Capacity Adjustment to Depreciation Expense -

(Requires an Accounting Order)

Customer connections

Capacity (in customer connections)

Willow Springs Water Company Plant

Exhibit Schedule 1a Page 3 Witness:

Kozoman

**Projected Years** 

<u>8</u> - 2		With Treatment Plant Depreciation computed on Percent of Capacity	rcent of Cap	acity		Contingencies		Year 3				
ო •			CIAC	Depreciation	i i	Engineering						
4 r.	Account 301	<u>Description</u> Organization	Spread	<u>Kate</u> 0 00%	Estimate	Permits, Etc.	Gross Amt	Additions	Depreciation:	<u>Balance</u>	A/D Balance	
שפ	5 8	Franchisos		%00.0			• •				•	
<b>^</b>	303	Land and Land Rights		0.00%			•					
- 00	308	Structures and Improvements		3.33%			٠	•	ı	1	1	
6	305	Collecting and Impounding Rese		2.50%				•	ı	1	•	
10	306	Lake, River and Other Intakes		2.50%			1	•	1	•	,	
7	307	Wells and Springs		3.33%			•	,	50,783	1,525,000	126,956	
15	308	Infiltration Galleries and Tun		6.67%			•	,	•	ı	•	
<u>(5</u>	308	Supply Mains		2.00%			•	,			i	
4	310	Power Generation Equipment		900.9				•	. :	. ;	• •	
<del>2</del> 9	311	Pumping Equipment		12.50%			,	,	62,500	200,000	156,250	
5 5	320	Water Treatment Equipment		5.55%			1	•	, ,	4 400 050	70 047	
- 6	230	Distribution Reservoirs and St.		2.22%	766 800	101 700	ם מפס	048 800	31,219	1,400,230	70,047	
<u>o</u> 6	33.1	Transmission and Distribution (AIAC)		2.00%	000,000	00,18	000,000	000,000	48,500	2.425.000	97,455	
2 5	333	Sections and Established		3.33%	148,000		148.000	148.000	3 696	185,000	4 672	
2 5	334	Meters and Meter Installations		8,33%	44,000		44,000	44,000	5,956	93,500	8.476	
23	335	Hydrants	100%	2.00%			•	,	•	•	; ;	
23	335	Hydrants (AIAC)	%0	2.00%			•	,	•	•	•	
24	336	Backflow Prevention Devices		%29					•	1	•	
22	339	Other Plant and Miscellaneous		%299			•	٠	İ	1	1	
<b>5</b> 8	340	Office Furniture and Equipment		%299			•	ı	•	1	•	
27	341	Transportation Equipment		20.00%			•	ı	5,000	25,000	12,500	
28	342	Stores Equipment		4.00%			•	•	r	1		
29	343	Tools, Shop and Garage Equipme		2.00%					ı	ı	•	
30	344	Laboratory Equipment		10.00%								
<del>ن</del> ج	345	Power Operated Equipment		5.00%			1	٠	ı			
25.	346	Communication Equipment		%00.01.			•		,	•	•	
, c	347	Miscellaneous Equipment		10.00%			•		•	•	•	
4 6	248 8 6	Other Tangible Plant		10.00%			1	ı		r	•	
က ဗ	288	Otner Langible Plant		10.00%				•		1	,	
37							1	•	•	1	1	
38												
ş 4		Totals		J#7	\$ 958,800	\$ 191,700	\$ 1,150,500	\$ 1,150,500	\$ 233,799	\$ 7,971,250	\$ 520,617	
41												
45		Composite Rate with 1/2 yr convention							2.93%			
84 4 84 4												
45		Licenses, Taxes, Permits				· &						
94 !		Engineering and Contingency			·	٠						
4 4 8		lotai			-	A						
6 6	*Capacity	*Capacity Adjustment to Depreciation Expense -										
50	(Require	(Requires an Accounting Order)				986						
	Customer Capacity (	Capacity (in customer connections)				0.3256						
23	Capacity Factor	actor										

Willow Springs Water Company

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Exhibit Schedule 1a Page 4

Kozoman

Witness:

Projected Years

177,739 218,750 109,266 81,891 145,955 13,297 18,097 17,500 A/D Balance 1,406,250 2,776,500 2,425,000 333,000 137,500 25,000 500,000 1,525,000 Balance 62,500 2.86% 31,219 45,630 48,500 8,625 9,621 261.877 Depreciation\* 198,000 \$ 1,182,000 \$ 1,182,000 000'066 148,000 44,000 Additions Year 000'066 148,000 44,000 **Gross Amt** 198,000 Contingencies Permits, Etc. Engineering 148,000 44,000 984,000 792,000 Estimate 0.00% 0.00% 3.33% 2.50% 2.50% 3.33% 6.67% 7.00% 0.00% 6.67% 6.67% 20.00% 4.00% 5.00% 10.00% 10.00% 10.00% 10.00% 10.00% 5.00% Depreciation With Treatment Plant Depreciation computed on Percent of Capacity 100% 0% CIAC Spread Composite Rate with 1/2 yr convention ransmission and Distribution (AIAC) ools, Shop and Garage Equipme Collecting and Impounding Rese Office Furniture and Equipment Other Plant and Miscellaneous -ake, River and Other Intakes Power Generation Equipment Distribution Reservoirs and St Meters and Meter Installations Structures and Improvements ransmission and Distribution **Backflow Prevention Devices** Infiltration Galleries and Tun Nater Treatment Equipment Engineering and Contingency ower Operated Equipment Communication Equipment ransportation Equipment Miscellaneous Equipment Licenses, Taxes, Permits Land and Land Rights -aboratory Equipment Other Tangible Plant Other Tangible Plant Pumping Equipment Wells and Springs Stores Equipment Hydrants (AIAC) Supply Mains Organization Description Franchises Services -Hydrants Totals 302 303 304 305 306 308 309 309 310 311 320 330 335 336 339 340 341 331 331 44 45 47 47 48 48 49 50 50 52 53 42

1,326 2,721 0.4873

\*Capacity Adjustment to Depreciation Expense -

(Requires an Accounting Order)

Customer connections

Capacity (in customer connections)

Capacity Factor

Willow Springs Water Company

Projected Years

Ë 2

Kozoman Schedule 1a Witness: Page 5 Exhibit

> Engineering Permits, Etc. Contingencies 828,000 Estimate 0.00% 0.00% 3.33% 2.50% 2.50% 3.33% 2.00% 5.00% 12.50% 0.00% 6.67% 3.33% Depreciation Rate With Treatment Plant Depreciation computed on Percent of Capacity CIAC Spread ransmission and Distribution (AIAC) Collecting and Impounding Rese Structures and Improvements Lake, River and Other Intakes Distribution Reservoirs and St Power Generation Equipment ransmission and Distribution Water Treatment Equipment Infiltration Galleries and Tun Land and Land Rights Pumping Equipment Wells and Springs Supply Mains Organization Description Franchises Account 303 304 305 306 307 308 309 311 320 330 331 331 333

148,000 44,000 1,035,000 207,000 148,000 44,000 2.22% 2.00% 3.33% 8.33% 2.00% 2.00% 6.67% 20.00% 4.00% 10.00% 5.00% 10.00% 6.67% 6.67% 5.00% 10.00% 10.00% 10.00% 100% % ools, Shop and Garage Equipme

Office Furniture and Equipment Other Plant and Miscellaneous

335 336 340 341 342 343

ransportation Equipment

Stores Equipment

Power Operated Equipment Communication Equipment

-aboratory Equipment

Miscellaneous Equipment

344 345 346 347 348 398

Other Tangible Plant Other Tangible Plant

Backflow Prevention Devices

Hydrants (AIAC)

**Hydrants** Services

335

Meters and Meter Installations

140,484 147,771 194,455 26,850 31,383

1,406,250 3,811,500 2,425,000 481,000 181,500

31,219 65,880 48,500 13,553 13,286

1,035,000

148,000 44,000

22,500

25,000

5,000

281,250

500,000

62,500

228,521

1,525,000

50,783

A/D Balance

Balance

Depreciation\*

Additions

**Gross Amt** 

Year 5

25,000

Composite Rate with 1/2 yr convention

Totals

Capacity Adjustment to Depreciation Expense -

(Requires an Accounting Order)

Capacity (in customer connections)

Capacity Factor

Customer connections

**Engineering and Contingency** 

Total

Licenses, Taxes, Permits

2.80%

1,227,000

1,786 2,721 0.6564

Willow Springs Water Company Projected Capital Financing Projected Years Ended

Exhibit Schedule 1b Page 1 Witness:

ifness: Kozoman

		ō		-1	7	Year	က	41	2	Totals	ωĮ
Plant to be Constructed (From Schedule 1.1 or 1a)	↔	1	€9	6,022,050	₽ \$	\$ 002'862	1,150,500 \$	1,182,000 \$	1,227,000 \$	10,38	10,380,250
<u>Financing:</u> Transmission & Distribution Lines Advanced by Builders	ders		↔	91,800	€	736,200 \$	\$ 005'856	\$ 000'066	1,035,000 \$	ω, 9,	3,811,500
Plant Installed with Customer Meter Deposits				24,000	•	196,800	201,480	199,200	201,600	88	823,080
Contributions-in-aid of Construction (Hook-up Fees)	_			1		,	ı	,	ı		
Common Equity Issued for Plant Construction		1		5,906,250		•	•	t	•	5,9(	5,906,250
Common Equity Issued For Working Capital		25,000		75,000			•	ı		7	100,000
Debt Financing Issued for Plant Construction											
Internal Cash Used for Plant Additions							ı		ı		
Total Financing	₩.	25,000 \$	↔	6,097,050	€	\$ 000,556	1,159,980 \$	1,189,200 \$	1,236,600 \$		10,640,830

# Willow Springs Water Company Schedule of Developer Advances and Refunds Projected Years

Exhibit Schedule 1c Page 1 Witness:

Kozoman

		OI		<del>←</del> I		. Ye	Year	က၊		4		<b>S</b>
Developer Advances Collected Internal Parcel Infrastructure			<del>⇔</del>	91,800 \$	↔	736,200	↔	958,500	↔	990,000 \$ 1,035,000	↔	1,035,000
Total Collected	49		₩	91,800	εs	736,200	S	958,500	€ <del>S</del>	000'066	₩	1,035,000
Cummulative Collected	<del>s</del>	1	ь	91,800	છ	828,000	<del>69</del>	1,786,500	မှာ	2,776,500	€	3,811,500
Developer Advances Refunded (a) Advances Refunds at 5% of Revenes from Water Sales	Vater St	ales				728		7,731		21,026		47,784
Total Refunds	မှာ	1	φ.	,	မှ	728	မှ	7,731	₩	21,026	<del>⇔</del>	47,784
Cummulative Refunds	8	'	↔	1	8	728	69	8,458	<del>⇔</del>	29,484	es ·	77,268
Cummulative Balance	εs	'	8	91,800	₩	827,273	€	\$ 1,778,042	₩	2,747,016	<b>⇔</b>	\$ 3,734,232
(a) Refund Rate per Year	6 of Rev	enue fr	om Cus	tomers se	erved	by line exte	nsic	5% of Revenue from Customers served by line extension for $20$ years.	હું			

Willow Springs Water Company Schedule of Meter Deposits and Refunds Projected Years

Exhibit Schedule 1d

Page 1 Witness:

Kozoman

1 2 Year 3 4 5	\$ 24,000 \$ 192,000 \$ 192,000 \$ 192,000 - 4,800 7,200 7,200 9,600 - 2,280 -	- \$ 24,000 \$ 196,800 \$ 201,480 \$ 199,200 \$ 201,600	- \$ 24,000 \$ 220,800 \$ 422,280 \$ 621,480 \$ 823,080	2,400 2,400 2,400 2,400 2,400 19,680 19,680 20,148 20,148 20,160	- \$ 2,400 \$ 22,080 \$ 42,228 \$ 62,388	- \$ 2,400 \$ 24,480 \$ 66,708 \$ 129,096	- \$ 24,000 \$ 218,400 \$ 397,800 \$ 554,772 \$ 693,984
OI		S	₩	funded (a)  2 2 3 4	\$	\$	€9
		111	1	Refundo 1 2 3 4 5	)	**	*1
	Service Line and Meter Installations Residential Commercial School	Total Collected	Cummulative Collected	Service Line and Meter Installations Re Meter Deposits from Year	Total Refunds	Cummulative Refunds	Cummulative Balance

Willow Springs Water Company Schedule of Contributions-in-Aid of Construction Projected Years

Exhibit Schedule 1e Page 1 Witness:

Kozoman

		OI		<b>~</b> I		21	Year	က၊	1	41		2
Contributions (Hook-up Fees) Residential Commercial School	↔	ı	<b>↔</b>	1 1 1	<b>↔</b>	1 1	↔	1 1 1	↔	1 1 1	↔	1 1 1
Total Collected	eΩ	,	<del>ω</del>	t	↔		↔	,	€	t	↔	,
Cummulative Collected	69	,	4	,	4		49	•	\$	'	↔	1
Amortization Composite Rate (1/2 Yr Conv.)		0.00%	٠,٥	1.27%	<b>\</b> 0	3.08%	<b>,</b> 0	2.93%		2.86%		2.80%
Amortization	↔	ı	↔	ı	↔	ı	↔	ı	↔	ı	↔	1
Cummulative Amortization	8	1	မှာ	1	€		↔		8		49	1
Cummulative Balance	8	1	မှ	1	8		↔	3	€	r	8	

Willow Springs Water Company Projected Statements of Income For the 12 Months Ended

Kozoman Exhibit Schedule 2 Page 1 Witness:

-		5		5			Witness	. Kozoman	200
	an.								3
ġ Z									
<b>←</b> (							<u>Year</u> 3	4	Z.
7 "	Total actimated Revenues			69	136.299 \$	257.709 \$	486.806 \$	719.637 \$	955.676
> <	Expanses							1	
ן יט	Pumping Power - All	0.45	per 1,000 gals		37,470	41,200	48,562	56,089	65,486
တ	Wades				20,000	51,500	53,045	54,636	56,275
7	Payroll Burden				16,500	16,995	17,505	18,030	18,571
- ∞	Permits (Not Caplitalized to Plant)				5,000	5,000	5,000	5,000	5,000
ത	Licenses (Not Capitalized to Plant)				2,000	2,060	2,122	2,185	2,251
5	Enginnering (Not Capitalized to Plant)				2,000	2,060	2,122	2,185	2,251
7	Chemicals				000'9	000'6	12,000	15,000	18,000
12	Supplies				4,000	5,000	000'9	7,000	8,000
5	Repairs				2,000	6,000	000'6	12,000	15,000
14					4,000	4,120	4,244	4,371	4,502
15	_				1,000	3,000	5,000	7,000	000'6
16		13.00	Per Customer		3,900	39,780	104,208	169,026	234,156
17	Ū				2,000	2,060	2,122	2,185	2,251
9					36,900	45,180	60,048	25,006	90'036
19					3,000	3,090	3,183	3,278	3,377
20	_	From Sched	ules 1a & 1e)		76,660	210,158	233,799	261,877	290,721
21		\$ 2,500			2,500	2,575	2,652	2,732	2,814
22	Legal & Accounting (b)	\$ 12,000			12,000	12,360	12,731	13,113	13,506
23	Miscellenous Expenses (b) (e)				2,400	2,472	2,546	2,623	2,701
24	_				255	2,300	4,430	6,630	8,930
25					20	20	20	20	20
26					7,463	9,823	16,593	27,134	39,433
27					- 1	- 1	- 1	- 1	,,,
28 88	Total Expense			<del>⇔</del>	277,098 \$	475,783 \$	606,961 \$	747,151 \$	892,311
30	Operating income (loss)			<del>s</del>	(140,799) \$	(218,074) \$	(120,155) \$	(27,514) \$	63,364
31	_								
32		e (c)			375	919	2,950	6,256	10,469
33	Interest Expense Long-term Debt (c)				- 1	- 1	1		•
34	Z			\$	(140,424) \$	(217,156) \$	(117,205) \$	(21,257) \$	73,833
35	Income Tax assumes utilitization of loss carryforwards.	rryforwards.	Income Tax computed on book basis	onted or	book basis.				
36									
37		3.00%							
8									
99	(d) Based on Testing Cost of \$5.00 Per Year Per Customer (a) Miscellandus Expenses of \$200 per month	r Per Custon inth	Jer						
4 4	_								

<sup>(</sup>a) Per customer per month
(b) Annual Inflation of:

(c) If Applicable
(d) Based on Testing Cost of \$5.00 Per Year Per Customer
(e) Miscellaneous Expenses of \$200 per month
(f) See Property Tax Calculation

Exhibit Schedule Page 1 Witness:

Kozoman

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lule;	_
hed	age

2	843,900	843,900	91,125	91,125		20,651	20,651	\$ 955,676
41	611,100 \$	611,100	59,231	59,231	28,656	20,651	20,651	719,637
Year 3	378,300 \$	378,300	31,894	31,894	66,287	10,325	10,325	486,806 \$
2	145,500 \$	145,500	9,113	9,113	103,097			257,709 \$
₹-	14,550 \$	14,550	,	.   .	121,749	•	1	136,299 \$
	↔							₩
	Residential 5/8 Inch	Establishment Fees * Total Residential Revenues	Commercial 5/8 Inch	Estabilsnment Fees " Total Commercial Revenues	Effluent Revenues, if Applicable	Other Revenues School	Establishment Fees * Total School Revenues	Total

\* Collected at either Water or Wastewater Uitility, but not both.

Willow Springs Water Company Customer Counts For Projected Years Ended

Exhibit Schedule 2a Page 2 Witness:

e 2 less: Kozoman

			Year		
Year Ended Residential 5/8 Inch	<b>1</b> 50	<b>2</b> 450	<u>3</u> 850	<u>4</u> 1,250	<b>5</b> 1,650
Commercial 5/8 Inch 1 Inch 2 Inch		10	35	75	135
Irrigation Sewer Utility School 2 Inch	-	,	<del>-</del>	4	-
Total	51	460	886	1,326	1,786
Customer Count for Computing Revenues (Uses 1/2 Year Convention	(Uses 1/2 Year Co	nvention	Vear		
Year Ended	<b>←</b> I	<b>~ ~1</b>	က၊	41	юl
Kesidential 5/8 Inch	25.00	250.00	650.00	1,050.00	1,450.00
Commercial 5/8 Inch 1 Inch 2 Inch	1 1 1	5.00	17.50	32.50	50.00
Irrigation					
School 2 Inch		ı	0.50	1.00	1.00
Total	25.00	255.00	668.00	1,083.50	1,501.00

Willow Springs Water Company Gallons Sold (1,000's) For Projected Years Ended

Exhibit

		Kozoman
Schedule Za	Page 3	Witness:

	1.00		Year		
Year Ended	1	<b>6</b> 1	က၊	41	ত্র
5/8 Inch	2,100	21,000	54,600	88,200	121,800
Commercial 5/8 Inch 1 Inch 2 Inch		1,825	6,388	11,863	18,250
Irrigation Water To Sewer Utility School 2 Inch	81,166	68,731	44,191	19,104	5,475
Total	83,266	91,556	107,916	124,641	145,525
Commercial & School	1	1,825	9,125	17,338	23,725

Exhibit Schedule 2a Page 4 Witness:

Kozoman

Line No. 12	e Projected Customers / Residential 5/8 Inch Meter	<u>Meter</u>						
4 10 0	Total to the second sec			1	<b>2</b> 1	Year 3	44	15
0 /	(Cumulative)			20 20	900 450	900 850	600 1,250	600 1,650
ထော	Estimated connection installed during the year	<u>.</u>		20	400	400	400	400
, e <del>t</del>	1/2 Year Convention for Revenue			25.00	250.00	650.00	1,050.00	1,450.00
2 2	Projected Revenue							
4 t	-	84,000		2,100	21,000	54,600	88,200	121,800
<u>υ</u> φ t	Assuming average usage per montn of: Daily Gallons	7, <b>000</b> 197.26		5,753	57,534	149,589	241,644	333,699
2 4 6	Monthly Mins. \$ 28.00	Minimum Charge	↔	8,400 \$	84,000 \$	218,400 \$	352,800 \$	487,200
2 8 5	For Usage Up to: (Gallons) 4,000 \$ 2.50	Commodity Rate & Revenue Tier 1	<del></del>	3 000	30 000	78,000	126,000	174 000
22	9,000 \$ 3.50	-	. 6	3,150	31,500	81,900	132,300	182,700
24 23	Usage over: 9,001 \$ 4.50	Commodity Rate & Revenue Tier 3	ო					
52 29 29								
27	Average Bill for Residential Custor							
58 50 50	\$ 45.00							
8								
33								
33	Establishment Fees at:	\$ 30.00 **	4	74 REO	145 500 B	378 200 æ	4	040
32			•	-	11	-	9 001,100	043,900
36 37 38	197.26 30.42 6,000	<ul><li>= Gallons per day</li><li>= Days in Average Month</li><li>= Average Usage per month</li></ul>						
98 40 41	** Collected at either Water or Wastewater Uitility,	er Uitility, but not both.						
42								

<sup>\*\*</sup> Collected at either Water or Wastewater Uitility, but not both.

Exhibit Schedule 2a Page 5 Witness:

Kozoman

Line
No.
1
2 Projected Customers / School 2 Inch Meter:
3

4										Year			
2						<del>-</del> -I	641	7		ကျ	7	41	2
9 \	Estimated connections installed by year end	oy year end								<del></del>		•	l
- 00 0	Estimated connection installed during the year	uring the yea	ar									-	-
v 5 t	1/2 Year Convention for Revenue	Φ				ı		•		0.50		1.00	1.00
. 2 2 2	Projected Revenue												
<u> </u>	Annual gallonage delivered (in 1,000's)*	*(s,000	5,475,000	000		,				2,738		5,475	5,475
9	Assuming average usage per month of:	onth of:	456,250	250								•	•
7 2	Daily Gallons School:		15,000.00	00.0		1				ı		1	
19	Monthly Mins. 2 Inch Meter	\$ 224.0	224.00 Minimum Charge		↔	•	↔	1	↔	1,344	<del>63</del>	2,688 \$	2,688
20	For Usage Up to: (Gallons)												
21	100,000	\$ 2.5	2.50 Commodity Rate & Revenue	ue Tier1	_					1,500		3,000	3,000
22	200,000	3.6	3.50 Commodity Rate & Revenue	nue Tier 2	2					7,481		14,963	14,963
23	Usage over:												
24 25	500,001	<b>&amp;</b> 4.	4.50 Commodity Rate & Revenue	ne Tier 3	က								
26	Establishment Fees at		£ \$	30.00 **									
27		Total Revenue			€ <del>S</del>	t	€	•	€	10,325	8	20,651 \$	20,651
29		15,000	00 = Gallons per day	Assu	med that	water us	age was	based	on num	ber of stuc	dents (7	Assumed that water usage was based on number of students (750) times usage	sage
30		30.42 456,250	42 = Days in Average Month 50 = Average Usage per month	듇	3 gallons med 365	per stud day usa	ent, per c ge. Furth	lay, time ner ass∪	es aver imed th	age numberat of	er of day	of 20 gallons per student, per day, times average number of days in a month. Assumed 365 day usage. Further assumed that other water usage (landscape, etc.)	h. pe, etc.)
32	· - - - - -	, , ,		now	ld accour	ıt for day	s when t	here wa	s no sc	hool (such	as wee	would account for days when there was no school (such as weekends & holidays)	idays)
2	" Collected at either Water or Wastewater Uitlifty, but not both.	or wastewal	ater Uitility, but not both.										

<sup>\*\*</sup> Collected at either Water or Wastewater Uitility, but not both.

Exhibit Schedule 2a Page 6 Witness:

Kozoman

Line
No.

1

2 Projected Customers / Commercial 5/8 Inch Meter
3

<u>.</u>								A.C.A.		
4 v					1		2	3	4	5
9	Estimated connections installed by year end	by year end			I	0			40	
7	(Cumulative)					0	10	35	75	135
œ	Estimated connection installed during the year	uring the year					10	15	15	20
6										
10	1/2 Year Convention for Revenue	Ð			•		5.00	17.50	32.50	50.00
7										
12	Projected Revenue									
13										
4	Annual gallonage delivered (in 1,000's)*	*(s,000)	365,000		,		1,825	6,388	11,863	18,250
15	Assuming average usage per month of:	onth of:	30,417							
16	Daily Gallons		1,000.00		Ī		5,000	17,500	32,500	50,000
17	Commecial									
9	Monthly Mins. 5/8 Inch Meter	\$ 28.00	Minimum Charge	↔	•	ઝ	1,680 \$	5,880 \$	10,920 \$	16,800
19	For Usage Up to: (Gallons)									
20	4,000	\$ 2.50	Commodity Rate & Revenue	Tier 1			009	2,100	3,900	6,000
2		\$ 3.50	Commodity Rate & Revenue	lier 2			1050	3675	6825	10500
22	Usage over:									
23	9,001	\$ 4.50	Commodity Rate & Revenue	Tier 3			5,783	20,239	37,586	57,825
24										
25										
56										
27	Establishment Fees at		** 30.00	•	•					
28	T	Total Revenue		မှာ		\$	9,113 \$	31,894 \$	59,231 \$	91,125
59	-									
30		1,000	= Gallons per day							
31	•	30.42	11							
32	1	30,417	= Average Usage per month							
33										
34	** Collected at either Water or Wastewater Uitility, but not both.	or Wastewat	er Uitility, but not both.							

<sup>\*\*</sup> Collected at either Water or Wastewater Uitility, but not both.

Kozoman

Exhibit Schedule 2a Page 7 Witness:

Line
No.
1
2 Projected Customers / Commercial 1 Inch Meter

		2	1				1				•				'							1							
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															63							<del>69</del>	s						
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		-	1				·						ı		•								1						
			•												<del>s</del>							σ	\$						
											_	_	~				e\ Tier 1	Commodity Rate & Rev Tier 2		4.50 Commodity Rate & Rev Tier 3		**				<b>Tonth</b>	erage Usage per month		<del>ب</del>
											240,000	20,000	657.53		arge		Commodity Rate & Rev Tier	tate & R		tate & R		30.00			er day	= Days in Average Month	sage pe		itility, but not both
															70.00 Minimum Charge		modity F	modity F		modity F		↔			= Gallons per day	ays in A	/erage L		itility, bu
			þ		year										) Minir					) Comr			ē			i			water U
			/ year er		ing the	)					*(s,00	ith of:			70.00		2.50	3.50		4.5(			Total Revenue		657.53	30.42	20,000	;	** Collected at either Water or Wastewater U
			lled by		ed dur		enne				in 1,0	r mon			↔		↔	↔		↔			Total						ater o
			ıs insta		install		for Rev				ivered (	sage pe	•		Meter	allons)	4,000	9,000		9,001		ŧ≓				'		,	ither W
			nection		nection		ention		enne		ge deli	age us			l Inch	(Ö						Fees a							datei
			d conr	ative)	d conr		Conve		d Rev		allona	g aver	llons	<u>ia</u>	Ains. 1	e Up t			ver:			ment							llecte
			Estimated connections installed by year end	(Cumulative)	Estimated connection installed during the year		1/2 Year Convention for Revenue		<b>Projected Revenue</b>		Annual gallonage delivered (in 1,000's)*	Assuming average usage per month of:	Daily Gallons	Commecial	Monthly Mins. 1 Inch Meter	For Usage Up to: (Gallons)			Usage over:			Establishment Fees at						:	3 *
က	4	2	9 E	7	8	O	10 1	7	12 F	13	14	15 /	16	17 (	18 N		_	21		23	24	25 E	26	27	28	29	30	31	32

Collected at either Water or Wastewater Uitility, but not both.

Kozoman Exhibit Schedule 2a Page 8 Witness:

# Line No. 1 2 Projected Customers / Commercial 2 Inch Meter 3

n	4	S	9	7	∞	6	9	=======================================	12	13	4	15	16	17	9	19	20	21	22	23	24	22	56	27	28	29	30	,
			Estimated connections installed by year end	(Cumulative)	Estimated connection installed during the year		1/2 Year Convention for Revenue		Projected Revenue		Annual gallonage delivered (in 1,000's)*	Assuming average usage per month of:	Daily Gallons	Commecial	Monthly Mins. 2 Inch Meter	For Usage Up to: (Gallons)	4,000	000'6	Usage over:	9,001		Establishment Fees at						
			alled		lled d		venu				l (in 1,	er mo			↔	_	↔	↔		↔			Tota					
			by year e		uring the		o)				*(s'000,	onth of:			224.00		2.50	3.50		4.50			Total Revenue		986.30	30.42	30,000	
			pu		year												0 Comr						ā		11	II	. 1	
											ž	,	٠,		Minimum Charge		nodity Rat	nodity Rat		modity Rate		↔			3allons per day	ays in Aver	rerage Usa	
											360,000	30,000	986.30		Зе		Commodity Rate & Rev Tier 1	Commodity Rate & Rev Tier 2		Commodity Rate & Rev Tier 3		30.00 **			day	Days in Average Month	= Average Usage per month	
															↔							↔	ઝ					
		<b>←</b> !		ı	•		•				•		•		•							,	•					
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	Year														↔							↔	s					
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															<del>69</del>							<del>69</del>	€9-					
		41	l	1	1	/	1				1		1		1							•						
															↔							ઝ	₩					
		ıΩا	l																									

<sup>\*\*</sup> Collected at either Water or Wastewater Uitility, but not both.

Exhibit Schedule 2a Page 9 Witness:

Kozoman

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		↔		6	
41	19,104	1	1.50	28,656	
		↔	↔	မှာ	
Year 13	44,191	•	1.50	66,287	
		<del>6</del>	↔	₩	
<b>21</b>	68,731	1	1.50	103,097	
		₩	↔	₩	
~-1	81,166	•	1.50	121,749	
		↔	↔	<b>₩</b>	
	Projected Revenue Customers Annual gallonage delivered (in 1,000's)* Annual gallonage delivered (in Acre Feet)*	Charge per Acre Foot \$ -	Price per 1,000 gallons = \$ -	Total Effluent Revenue	* If Applicable
Line No. 2 2 2 2 3 2 3 2 3 2 3 3 3 3 3 3 3 3 3	0 6 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	<u>5</u> 6 7 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	<del>2</del> 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	19 27 27 27	23 25 26 27

#### SALLQUIST, DRUMMOND & O'CONNOR, P.C.

Tempe Office 4500 S. Lakeshore Drive Suite 339 Tempe, Arizona 85282

#### FAX COVER SHEET

DATE:

January 13, 2006

TIME: 10:17 AM

TO:

Mark Taylor

(520) 206-9518

FROM:

Richard L. Sallquist

PHONE:

(480) 839-5202

FAX:

(480) 345-0412

E-MAIL: dick@sd-law.com

RE:

NUMBER OF PAGES INCLUDING COVER SHEET: 10

**ACCOUNT NUMBER: 96005-00000** 

Mark: I will call about the attached. Thanks. Dick

### Willow Springs Water Company Schedule for the Computation of Projected Property Taxes for the Years Ended

Exhibit Schedule 2b Page 1 Witness: Kozoman

Line No.			<b>-</b> -1	2	Year 3	41	ام
N ω	Revenue Component 1	↔	136,299 \$	136,299 \$	136,299 \$	257,709 \$	486,806
4	Revenue Component 2		136,299	136,299	257,709	486,806	719,637
2	Revenue Component 3		136,299	257,709	486,806	719,637	925,676
9							
7	Average 3 years of revenue	↔	272,599 \$	353,539 \$	587,210 \$	976,102 \$	1,441,412
∞	Add:						
တ	Construction Work in Progress at 10%		0	0	0	0	0
10	Deduct:						
7	Book Value of Transportation Equipment		22,500	17,500	7,500	7,500	2,500
12		İ		- 1	- 1	- 1	
13	Full Cash Value	↔	250,099 \$	336,039 \$	579,710 \$	968,602 \$	1,438,912
4							
15							
16	Times Assessment Ratio		24.50%	24.00%	23.50%	23.00%	22.50%
17							
, 8	Assessed Value	↔	61,274 \$	80,649 \$	136,232 \$	222,778 \$	323,755
19							
20	Property Tax Rate (Statewide Rate Used)		12.18%	12.18%	12.18%	12.18%	12.18%
7							
22	Computed Property Tax	မာ	7,463 \$	9,823 \$	16,593 \$	27,134 \$	39,433
23							
24							
25							
26							

Willow Springs Water Company Projected Cash Flows For the Years Ended

Exhibit Schedule 3 Page 1 Witness: Kozoman

Line	2	16 16	ror tile reals Elided					- >	Vitness:		Kozoman	
S  ← ~			0				<u>Year</u>			4	5	
1 W 4 r	Cash from Operations Beginning Cash Balance	€	1 <b>)</b> 1	↔	25,000	'' ↔	36,236 \$	60,411	.,	± 256,674 \$	441,240	04
0 0 0	Income from Operations (From Income Statement, Schedule 2) Add Depreciation expense (From Income Statement, Schedule 2)	lule 2) edule 2)		•	(140,424) 76,660	<u></u>	(217,156) 210,158	(117,205) 233,799	•	(21,257) 261,877	73,833 290,721	33
သတ	Total Cash From Operations	₩.		မှာ	(63,764) \$	ادما	\$ (866'9)	116,593	ક્ર	240,620 \$	364,554	25
5 7 9	Cash from Financing											
<del>ر</del> 5	Deposits (security) collected	↔	ı	<del>63</del>	1	↔	<b>⇔</b> '	•	↔	<b>⇔</b>	•	
4	Long-Term Debt			•	, ;			ı			1	
<del>2</del> 4	Common Equity Advances in Aid of Const (From Schedule 1c)		25,000	ď.	5,981,250	-	736 200	958 500	٠.	000 066	1.035.000	9
2 12	Contribution in Aid of Const. (Hook-up Fees)		,		) '		) '	)		) ) ) )	,	3
: @	Meter Deposits Collected (From Schedule 1d)		•		24,000		196,800	201,480		199,200	201,600	8
20												
21	Total Cash from Financing	မာ	25,000	\$	6,097,050	8	933,000 \$	1,159,980	4	1,189,200 \$	1,236,600	8
3 5												
24												
25	Uses of Cash:											
27												
78	Long-term debt Repayment											
3 29	Advances Refunded (From Schedule 1c) Mater Denosit Refunded (From Schedule 1d)	69	, ,	₩		6 <del>9</del>	728 \$	7,731	es-	21,026 \$ 42,228	47,784 62,388	<b>4</b> %
3 8							î			) I I	5 Î	2
32	Capital Improvements - Plant (From Schedule 1.1)		•	တ်	6,022,050		798,700	1,150,500	۴.	1,182,000	1,227,000	8
gg 8	Total Cash Uses	\$	•	8	6,022,050	မာ	801,828 \$	1,180,311	4,	1,245,254 \$	1,337,172	72
35					ŀ		.	- 1		١		
36	Ending Cash Balance (Line3 + 9 + 21 - 34)	<del>v</del>	25,000	s e	36,236	\$	160,411 \$	256,674	8	441,240 \$	705,222	22
37 38		•										
წ ჭ	Interest Income: Assuming Earning Equal to Inflation Factor on Average Cash Balance Average Cash Balance ((Line 4 + Line 36)/2) \$	on Ave \$	erage Cash 12,500	n Balar \$	,618	<b>⇔</b>	98,324 \$	208,543	€9	348,957 \$	573,23	31
14	Interest Earned (Assumed Inflation Rate times Average Ba	€>	375	<del>()</del>	919	<b>6</b>	2,950 \$			_	17,197	26

#### Willow Springs Water Company REPRESENTATIVE RATE SCHEDULE

Exhibit Schedule 4 Page 1

Witness: Kozoman

#### PROPOSED RATES

				PRC	POSED RATE
LINE					
<u>NO.</u>					2017/11/2
					ONTHLY
1	METER SIZE			<u>C</u>	<u>HARGE</u>
2					
3	MONTHLY MINIMUN	AS:		Φ.	20.00
4	5/8 x 3/4 And			\$	28.00
5	3/4			\$ \$ \$	28.00
6	1			\$	70.00
7	1 1/2			\$	140.00
8	2			\$	224.00
9	3			\$ \$ \$ \$ \$ \$ \$	448.00
10	4			\$	700.00
11	6			\$	1,400.00
12	8			\$	2,240.00
13	10			\$	3,220.00
14	12			\$	6,020.00
15					
16	COMMODITY RATE	S / ALL METERS			
17	Usage	Usage	5/8 & 3/4 Inch N	/leters	
18	From	To			
19	-	4,000		\$	2.50
20	4,001	9,000		\$	3.50
21	9,001	Infinity		\$	4.50
22	,	•			
23	Usage	Usage	1 Inch Meters		
24	From	To			
25	-	10,000		\$	2.50
26	10,001	22,500		\$	3.50
27	22,501	Infinity		\$	4.50
28	,			•	
29	Usage	Usage	1 1/2 Inch Mete	ers	
30	From	To			
31	7 10111	20,000		\$	2.50
32	20,001	45,000		\$ \$	3.50
33	45,001	Infinity		\$	4.50
34	40,001			•	
35	Usage	Usage	2 Inch Meters		
36	From	To	<b>2</b> 111011 11101010		
37	1 10111	32,000		\$	2.50
38	32,001	72,000		\$	3.50
39	72,001	Infinity		\$ \$	4.50
	72,001	ппппу		Ψ	4.00
40	COMMODITY RATE	e / echool			
41			2 Inch Meters		
42	Usage	Usage	Z mon weters		
43	From	To		ф	2.50
44	0	100,000		Φ	2.50
45	100,001	500,000		\$ \$ \$	3.50
46	500,001	Infinity		\$	4.50
47					

#### Willow Springs Water Company REPRESENTATIVE RATE SCHEDULE

Exhibit Schedule 4

Page 2

Witness: Kozoman

LINE NO.				PROF	POSED RATES
1	Usage	Usage	3 Inch Meters		
2	From	To			
3	_	7,000		\$	2.50
4	7,001	144,000		\$ \$ \$	3.50
5	144,001	Infinity		\$	4.50
6		•			
7	Usage	Usage	4 Inch Meters		
- 8	From	To			
9	-	7,000		\$	2.50
10	7,001	225,000		\$ \$ \$	3.50
11	225,001	Infinity		\$	4.50
12		•			
13	Usage	Usage	6 Inch Meters		
14	From	То			
15	-	7,000		\$	2.50
16	7,001	450,000		\$ \$ \$	3.50
17	450,001	Infinity		\$	4.50
18					
19	Usage	Usage	8 Inch Meters		
20	From	То			
21	-	7,000		\$	2.50
22	7,001	720,000		\$ \$	3.50
23	720,001	Infinity		\$	4.50
24					
25	Usage	Usage	10 Inch Meters		
26	From	То			
27	-	7,000		\$	2.50
28	7,001	1,035,000		\$	3.50
29	1,035,001	Infinity		\$	4.50
30					
31	Usage	Usage	12 Inch Meters		
32	From	То		_	
33	<b>-</b>	7,000		\$ \$	2.50
34	7,001	1,935,000			3.50
35	1,935,001	Infinity		\$	4.50
36					
37		les to Sewer Utility	y (No other customer qu	alifies	
38	for this tariff)			\$	1.50
39				_	
40	Construction Water	r		\$	3.00

#### Willow Springs Water Company REPRESENTATIVE RATE SCHEDULES STATEMENT OF CHARGES

Exhibit Schedule 5 Page 1

Witness:

Kozoman

LINE							
<u>NO.</u>					<u>F</u>	roposed	
1	A. Establishment of Service				\$	30.00	
2	Establishment of Service, after hours	i			\$	50.00	
3	(Charged at either Water or Wastewater	Utility, but no	ot bot	h.)			
4	B. Re-establishment of Service					see (a)	
5	C. Reconnection of service				\$	50.00	
6	D. After hours service charge, per hour				\$	50.00	
7	E. Minimum Deposit	Two Time	es Mo	onthly Bill			
8	F. Charge for NSF Check				\$	35.00	
9	G. Late payment charge for delinquent b	oills					
10	H. Deferred Payment Finance Charge					1.50%	
11	<ol> <li>Main Extension and additional facilities</li> </ol>	es agreemen	ts,		(	DCOST (b)	
12	J. All Revenue related taxes will be char	ged custome	ers.				
13	K. Meter Test (If Meter is reading correct	ly)			\$	30.00	
14	I. Meter Re-Read				\$	30.00	
15	M. Deferred Payment					1.50% Per Mo	nth
16	N. Late Payment					1.50% Per Mo	nth
17	Meter and Service Line Installation (c)						
18		Service					
19		<u>Line</u>		<u>Meter</u>		<u>Total</u>	
20	5/8 x 3/4 inch	\$ 370.00	\$	110.00	\$	480.00	
21	3/4 inch	370.00		190.00		560.00	
22	1 inch	420.00		230.00		650.00	
23	1 1/2 inch	455.00		440.00		895.00	
24	2 Inch - Turbo	615.00		940.00		1,555.00	
25	2 inch - Compound	615.00		1,665.00		2,280.00	
26	3 inch - Turbo	790.00		1,445.00		2,235.00	
27	3 Inch - Compound	830.00		2,240.00		3,070.00	
28	4 Inch - Turbo	1,140.00		2,300.00		3,440.00	
29	4 inch - Compound	1,200.00		3,195.00		4,395.00	
30	6 Inch - Turbo	1,715.00		4,495.00		6,210.00	
31	6 inch - Compound	1,740.00		6,230.00		7,970.00	
32	RULES AND REGULATIONS						
33	* The Company has adopted the Rules a						
34	as the basis for its operating procedures.	Arizona Co	rpora	tion Commiss	sion	Rules	

- \* The Company has adopted the Rules and Regulation established by the Commission as the basis for its operating procedures. Arizona Corporation Commission Rules will be controlling of Company procedures, unless specific Commission Orders provide otherwise.
- (a) Monthly minimum times months off the system

35

36

37 38

39

40

41

42 43

- (b) Cost to include parts, labor, overhead, and all applicable taxes, including income tax.
- (c) Plus income tax, as meter and service lines to single customer are taxable by IRS Codes. Income tax will be refunded along with meter and service line charge over term of refund period. Charge based on Memo from Marlin Scott, Jr. 6/30/04. Average of high an low costs used.

#### Willow Springs Utility Company Index of Schedules

ACC <u>Forms</u>	Number of <u>Page</u> 2 Pages 1 Page 5 Pages 1 Page	Page Number 1 & 2 Unnumbered 1 thru 5 Unnumbered	Balance Sheet, Attachment C Income Statement, Attachment CS-2 Plant Cost, Attachment CS-3 Tariff Attachment D
Schedules			
for Staff	Page(s)		
1	1	1	Balance Sheet
1.1	Summary	1.1	Summary of Plant Additions by Year
1a	5 Pages	1 thru 5	Plant and Depreciation, 5 Pages
1b	1 Page	1	Financing of Plant & Operating Losses
1c	1 Page	1	Advances and Refunds
1d	1 Page	1	Meter Deposits and Refunds (If Applicable)
1e	1 Page	1	Contributions in Aid of Construction
2	1 Page	1	Income Statement
2a	1 Page	1	Projected Revenues all customers
2a	1 Page	2	Customer Counts all customers
2a	1 Page	3	Gallons Treated or Sold, all customers
2a	1 Page	4	Projected Revenues, customers, gallons for 5/8 Inch residential class
2a	1 Page	5	Projected Revenues, customers, gallons for School
2a	1 Page	6	Projected Revenues, customers, gallons 5/8 Inch commercial class
2a	1 Page	7	Projected Revenues, customers, gallons 1 Inch commercial class
2a	1 Page	8	Projected Revenues, customers, gallons 2 Inch commercial class
2a	1 Page	9	Effluent, (If Applicable)
2b	1 Page	1	Property Taxes
3	1 Page	1	Projected Cash Flow
5	1 Page	1	Proposed Rates
6	1 Page	1	Service Charges
6	1 Page		Hook-up Fees

ATTACHMENT C

PROFORMA BALANCE SHEET (WASTEWATER)

Page 1 **Revised** 

	Willow Springs Utility Company	ility Company			Revised
ASSETS Current Assets	<u>Year 1</u>	Year 2	<u>Year 3</u>	Year 4	<u>Year 5</u>
Cash	\$ 243,131	\$ 251,787	\$ 983,790	\$ 1,915,225	\$ 3,087,039
Accounts Receivable		0	0 0	0	0
Other		0	0	0	0
Total Current Assets	\$ 243,131	\$ 251,787	\$ 983,790	\$ 1,915,225	\$ 3,087,039
Fixed Assets Utility Plant	\$ 7,945,938	\$ 10,386,625	\$ 11,225,625	\$ 12,085,625	\$ 12,975,625
(Less) Accumulated Depreciation	(24,204)	(176,322)	(443,195)	(795,808)	(1,237,797)
Net Plant in Service	\$ 7,921,733	\$ 10,210,303	\$ 10,782,430	\$ 11,289,817	\$ 11,737,828
Total Assets	\$ 8,164,864	\$ 10,462,090	\$ 11,766,220	\$ 13,205,042	\$ 14,824,868
LIABILITIES AND CAPITAL					·
Current and Accrued Liabilities					
Accounts Payable		0	0 0	0.	0
Notes Payable		0	0	0	0
Accrued Taxes		0	0	0	0
Accrued Interest		0	0 0	0	0
Other		0	0 0	0	0
Total Current and Accred Liabilities		0	0	0	0

ATTACHMENT C

# PROFORMA BALANCE SHEET (WASTEWATER) Willow Springs Utility Company

Page 2 **Revised** 

Long-Term Debt		<u>Year 1</u> 0		<u>Year 2</u>		<u>Year 3</u> 0		<u>Year 4</u>		Year 5
Deferred Credits										
Advances in Aid of Construction	↔	125,000	<del>⇔</del>	1,149,145	↔	2,183,245	↔	3,199,612	↔	4,203,273
Contribution in Aid of Construction, Net of A	Amortization	tion								
Accumulated Deferred Income Tax		123,750		344,000		591,925		814,900		1,045,500
Total Deferred Credits	↔	248,750	s	1,493,145	€	2,775,170	↔	4,014,512	↔	5,248,773
CAPITAL ACCOUNT										
Common Stock		8,100,000		9,290,688		9,290,688		9,290,688		9,290,688
Preferred		0		0		0		· 0		0
Paid in Capital		0		0		0		0		0
Retained Earnings		(183,886)		(321,743)		(299,638)		(100,158)	!	285,407
Total Capital	↔	7,916,114	↔	8,968,945	8	8,991,050	<del>s</del>	9,190,529	↔	9,576,094
TOTAL LIABILITIES AND CAPITAL	8	8,164,864	8	10,462,090	↔	11,766,220	မှာ	13,205,042	છ	14,824,868
Differences									<b>⇔</b>	0)

CS-2 PROFORMA INCOME STATEMENT (WASTEWATER)

## Willow Springs Utility Company

YR. FIVE	926,784 12,600 101,182	76,383 56,275 18,571 5,000 2,251 2,251 18,000 15,000 4,502 9,000 2,251 27,036 3,377 422,588 2,814 13,506 2,701 8,930	698,487 342,080	43,485
	1		<b>ө</b>	↔
YR. FOUR	677,184 12,450 101,182	65,587 65,587 54,636 18,030 28,656 5,000 2,185 2,185 15,000 7,000 7,000 12,000 4,371 7,000 19,521 19,521 3,278 338,088 2,732 13,113 2,623 6,630	609,870	18,534
N	€ 6	φ φ	<i>θ</i>	<del>v)</del>
THREE	422,652 12,480 101,182	536,314 54,297 53,045 17,505 66,287 5,000 2,122 2,122 12,000 6,000 9,000 9,000 4,244 5,000 2,122 2,122 2,122 2,122 2,122 2,122 2,546 4,430	14,681	7,424
X.	€ 6	<del>•</del> • •	es 64	မှာ
YR. TWO	168,000 12,300 101,182	281,482 43,254 51,500 16,995 103,097 5,000 6,000 6,000 6,000 4,120 3,090 147,368 2,575 12,360 2,472 2,300 2,472	423,361	4,022 (137,857)
<b>≻</b> l	€ €	<del>м</del> <del>м</del>	φ <del>(</del>	<del>ω</del>
YR. ONE	17,100	119,812 37,659 50,000 121,749 5,000 2,000 4,000 1,000 1,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000	304,074	375 (183,886)
	<b>↔</b>	ω ω	<del>∞</del>	မာ
	REVENUES: Revenues from Wastewater Treatment Establishment Fees Effluent	EXPENSES: Pumping Power - All Wages Payroll Burden Purchased Water at \$1.50 per 1,000 gallons Permits (Not Capitalized to Plant) Licenses (Not Capitalized to Plant) Licenses (Not Capitalized to Plant) Chemicals Supplies Repairs Insurance Office Expense Billing, Postage, Operations Contract Labor Administrative Services Rentals Depreciation net of Amortization of CIAC Vehicles Legal & Accounting Miscellenous Expenses Testing Income Taxes Property Taxes	lotal Expense Operating income (loss)	Interest (Expense)Income on Cash Balance Interest Expense Long-term Debt Net Income

CS-3 PROFORMA UTILITY PLANT IN SERVICE (WASTEWATER) FIRST YEAR

#### Willow Springs Utility Company

Page	•
------	---

	C	RIGINAL COST	ACCUM. DEPRC.	ORIG. COST LESS DEPREC.
Organization	\$	25.000		
Organization Franchises	ф	25,000	-	\$ 25,000
		<del>-</del>	. <b>-</b>	-
Land and Land Rights		-	-	-
Structures and Improvements		-	-	-
Power Generation Equipment		-	-	-
Collection sewers -Force		- 4.50,400	44.504	-
Collection Sewers - Gravity (AIAC)		1,158,438	11,584	1,146,853
Special Collecting Structures		-		
Services to customers - Residential		25,000	250	24,750
Services to customers - None Residential		-	-	-
Flow measuring Devices		-	-	-
Flow measuring Installations		-	-	-
Reuse Services '		-	-	-
Reuse Meters and Meter Install		-	-	-
Receiving Wells		-	-	-
Pumping Equipment		-	-	-
Reuse Distribution Reservoirs		457,500	5,719	451,781
Reuse Transmission and Distrib		-	-	-
Treatment and Disposal Equipment*		6,250,000	3,984	6,246,016
Plant Sewers		-	-	-
Outfall Sewer Lines		-	-	-
Other Plant and Miscellaneous		-	-	-
Office Furniture and Equipment		5,000	167	4,833
Transportation Equipment		25,000	2,500	22,500
Stores Equipment		-	-	-
Tools, Shop and Garage Equipme		-		-
Laboratory Equipment		-	-	_
Power Operated Equipment		-	+	-
Communication Equipment		-	-	
Miscellaneous Equipment		_	-	-
Other Tangible Plant		-	-	-
	\$	7,945,938	\$ 24,204	\$ 7,921,733
	<u> </u>			

#### CS-3 PROFORMA UTILITY PLANT IN SERVICE (WASTEWATER) SECOND YEAR

Willow Springs Utility Company

willow Spi	iligs of	inty Compan	У		Þ	age 2
						aye z
	0	RIGINAL	Α	CCUM.	ORIO	G. COST
		COST	D	EPRC.		.ESS
		•			DE	PREC.
Organization	\$	25,000	\$	-	\$	25,000
Franchises		-		-		-
Land and Land Rights		-		· <del>-</del>		· -
Structures and Improvements		-		-		-
Collecting and Impounding Rese		-		-		-
Lake, River and Other Intakes		-		-		-
Wells and Springs		1,771,938		40,888	. 1	,731,049
Infiltration Galleries and Tun		468,750		4,688		464,063
Supply Mains		225,000		2,750		222,250
Power Generation Equipment		-	•	-		-
Pumping Equipment		-		-		-
Water Treatment Equipment		-		-		-
Distribution Reservoirs and St		-		-		-
Transmission and Distribution		-		-		-
Transmission and Distribution (AIAC)		-		-		-
Services		250,000		15,625		234,375
Meters and Meter Installations		457,500		17,156		440,344
Hydrants		908,438		11,355		897,082
Hydrants (AIAC)		6,250,000		75,859	6	,174,141
Backflow Prevention Devices		-		-		-
Other Plant and Miscellaneous		-		-		-
Office Furniture and Equipment		-		-		-
Transportation Equipment		5,000		500		4,500
Stores Equipment		25,000		7,500		17,500
Tools, Shop and Garage Equipme		-		-		-
Laboratory Equipment		-		-		-
Power Operated Equipment		~		-		-
Communication Equipment		-		-		-
Miscellaneous Equipment		-		-		-
Other Tangible Plant		-		-		-
Other Tangible Plant				-		-
TOTAL PLANT IN SERVICE	\$ 1	0,386,625	\$	176,322	\$ 10	,210,303

#### CS-3 PROFORMA UTILITY PLANT IN SERVICE (WASTEWATER) THIRD YEAR

#### Willow Springs Utility Company

₽	20	Δ	-
ı	ay	C	·

	C	RIGINAL	Α	CCUM.	ORI	G. COST
		COST	, D	EPRC.		LESS
						EPREC.
Organization	\$	25,000	\$	_	\$	25,000
Franchises	•	-	•	-	•	
Land and Land Rights		_		_		_
Structures and Improvements		_		-		_
Collecting and Impounding Rese		_		-		-
Lake, River and Other Intakes		_		-		-
Wells and Springs		2,410,938		82,717	2	2,328,221
Infiltration Galleries and Tun		468,750		14,063	-	454,688
Supply Mains		425,000		9,250		415,750
Power Generation Equipment		-		-		-
Pumping Equipment		_		. <del>-</del>		-
Water Treatment Equipment		_		-		_
Distribution Reservoirs and St		_		**		_
Transmission and Distribution		_				_
Transmission and Distribution (AIAC)		_		_		_
Services		250,000		46,875		203,125
Meters and Meter Installations		457,500		28,594		428,906
Hydrants		908,438		34,066		874,371
Hydrants (AIAC)		6,250,000		214,297	6	5,035,703
Backflow Prevention Devices		-			•	-
Other Plant and Miscellaneous		_		_		_
Office Furniture and Equipment		_		_		_
Transportation Equipment		5,000		834		4,166
Stores Equipment		25,000		12,500		12,500
Tools, Shop and Garage Equipme		20,000		12,000		12,000
Laboratory Equipment		_		_		_
Power Operated Equipment		_		_		_
Communication Equipment		_		_		_
Miscellaneous Equipment		_		_		_
Other Tangible Plant		_		_		_
Other Tangible Plant		-		-		_
TOTAL PLANT IN SERVICE	\$	11,225,625	\$	443,195	\$ 10	7,782,430
	<u> </u>	,220,020	<u>Ψ</u>	170,100	Ψ 1	,,,,,,,,,

#### CS-3 PROFORMA UTILITY PLANT IN SERVICE (WASTEWATER) FOURTH YEAR Willow Springs Utility Company

Page 4

						3
	C	RIGINAL COST		CCUM. DEPRC.		G. COST LESS EPREC.
Organization	\$	25,000	\$	-	\$	25,000
Franchises		-	•	_	·	_
Land and Land Rights		_		-		_
Structures and Improvements		_		-		-
Collecting and Impounding Rese		-		_		_
Lake, River and Other Intakes		-		-		_
Wells and Springs		3,070,938		137,536	2	2,933,402
Infiltration Galleries and Tun		468,750		23,438		445,313
Supply Mains		625,000		19,750		605,250
Power Generation Equipment		· <u>-</u>		_		-
Pumping Equipment		-		-		_
Water Treatment Equipment		-		_		_
Distribution Reservoirs and St		-				_
Transmission and Distribution		-		-		-
Transmission and Distribution (AIAC)		_		-		-
Services		250,000		78,125		171,875
Meters and Meter Installations		457,500		40,031		417,469
Hydrants		908,438		56,777		851,660
Hydrants (AIAC)		6,250,000		421,484	Ę	5,828,516
Backflow Prevention Devices				-		-
Other Plant and Miscellaneous		-		-		_
Office Furniture and Equipment		-		_		_
Transportation Equipment		5,000		1,167		3,833
Stores Equipment		25,000		17,500		7,500
Tools, Shop and Garage Equipme				-		-
Laboratory Equipment		_		_		_
Power Operated Equipment		-		_		_
Communication Equipment		_		_		_
Miscellaneous Equipment		<del>-</del> .		-		_
Other Tangible Plant		_		-		-
Other Tangible Plant		-		_		_
TOTAL PLANT IN SERVICE	\$ '	12,085,625	\$	795,808	\$ 1	1,289,817
		,,,				,,

#### CS-3 PROFORMA UTILITY PLANT IN SERVICE (WASTEWATER) FIFTH YEAR Willow Springs Utility Company

Page 5

ORIGINAL COM. ORIG. CO COST DEPRC. LESS DEPREC Organization \$ 25,000 \$ - \$ 25,0 Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Rese Lake, River and Other Intakes	<b>)</b> .
Organization \$ 25,000 \$ - \$ 25,000 Franchises Structures and Improvements	
Franchises	•
Land and Land Rights Structures and Improvements	
Structures and Improvements Collecting and Impounding Rese	
Collecting and Impounding Rese	
Wells and Springs 3,760,938 205,854 3,555,0	83
Infiltration Galleries and Tun 468,750 32,813 435,9	138
Supply Mains 825,000 34,250 790,7	'50
Power Generation Equipment	-
Pumping Equipment	
Water Treatment Equipment	
Distribution Reservoirs and St	
Transmission and Distribution	
Transmission and Distribution (AIAC)	•
Services 250,000 109,375 140,6	25
Meters and Meter Installations 457,500 51,469 406,0	31
Hydrants 908,438 79,488 828,9	49
Hydrants (AIAC) 6,250,000 700,547 5,549,4	53
Backflow Prevention Devices	•
Other Plant and Miscellaneous	-
Office Furniture and Equipment	•
	199
	00
Tools, Shop and Garage Equipme	•
Laboratory Equipment	•
Power Operated Equipment	-
Communication Equipment	-
Miscellaneous Equipment	•
Other Tangible Plant	-
Other Tangible Plant	<u>.                                    </u>
TOTAL PLANT IN SERVICE \$ 12,975,625 \$ 1,237,797 \$ 11,737,8	₹O B

Hook-up Fee

METER

UTILITY: Willow Springs Utility Company

**RATES AND CHARGES** 

**METER** 

#### <u>CUSTOMER / MINIMUM CHARGE</u> <u>PER MONTH</u>

**CHARGE** 

IVILICI	CHAROL		CALLOING					ook ap i cc
5/8 x 3/4	\$ 52.00	FOR	ZERO		5/8 x 3/4		_\$_	2,500.00
3/4	\$ 52.00	FOR	ZERO		3/4		\$	3,750.00
1	\$ 130.00	FOR	ZERO		1		\$	6,250.00
1 1/2	\$ 260.00	FOR	ZERO		1 1/2		\$	6,250.00
2	\$ 416.00	FOR	ZERO		2.		\$	20,000.00
3	\$ 832.00	FOR	ZERO		3		\$	40,000.00
4	\$ 1,300.00	FOR	ZERO		4		\$	62,500.00
6	\$ 832.00 \$ 1,300.00 \$ 2,600.00 \$ 4,160.00 \$ 5,980.00	FOR	ZERO		6		\$	125,000.00
8	\$ 4,160.00	FOR	ZERO					
10		FOR	ZERO					
12	\$ 11,180.00	FOR	ZERO					
Effluent	(Per 1,000 gallon	s)					\$	1.38
	(Per Acre Foot)						\$	449.67
SERVICE	CHARGES:							
1.	ESTABLISHMEN	IT (R14-2	-403.D.1)			\$ 30.00	)	
· 2.	ESTABLISHMEN	IT / AFTE	R HOURS (R	14-2-403.D.2)		\$ 50.00	)	
3.	RECONNECTION	N / DELIN	IQUENT (R14	1-2-403.D.1)		\$ 50.00	)	
4.	NSF CHECK (R1	4-2-409.F	F.1)			\$ 30.00	)	
5.	METER REREAL	) / IF CO	RRECT (R-14	-408.C.2)		\$ 30.00	)	
6.	METER TEST / I	F CORRE	ECT (R14-2-4	08.F.1)		\$ 30.00	)	
7.	DEFERRED PAY	MENT (F	R14-2-409.G.6	3)		1.50°	√ Pε	er Month
8.	DEPOSIT INTER	EST (R14	4-2-408.B.3)					
9.	DEPOSIT (R14-2	2-403.B.7)	)				— р	er rule
10.	REESTABLISHM	<b>IENT WIT</b>	HIN 12 MON	THS (R14-2-608.F.1)		(8	<u>a)</u>	
11.	LATE PAYMENT	PENALT	Y (R14-2-408	3.F.1)				er Month
	All Revenue rela		-	-				
	Main Extension		-			@ CO	ST	(b)
	RULES AND RE			•		_		•

<sup>\*</sup> The Company has adopted the Rules and Regulation established by the Commission as the basis for its operating procedures. Arizona Corporation Commission Rules will be controlling of Company procedures, unless specific Commission Orders provide otherwise.

- (a) Monthly minimum times months off the system
- (b) Cost to include parts, labor, overhead, and all applicable taxes, including income tax.

Please see Schedule 6 for Applicable Hook-up Fee Charges

Willow Springs Utility Company Projected Balance Sheets For the Years Ended

Exhibit Schedule 1 Page 1 Witness:

Kozoman

Line							•	VIII 633.	<u> </u>
No. 1 2 3 Assets	Beginning of Year	ig of <u>Label</u>	<u> </u>	1st year Changes	1	2	<u>Year</u> 3	41	٠CI
4 5 Utility Plant 6 Accumulated Depreciation		- (a) - (b)		7,945,938 (24,204)	7,945,938 (24,204)	10,386,625 (176,322)	11,225,625 (443,195)	12,085,625 (795,808)	12,975,625 (1,237,797)
/ 8 Cash 9	· v	25,000		218,131	243,131	251,787	983,790	1,915,225	3,087,039
10 11 Total Assets	<del>8</del>	25,000	6	8,139,864 \$	8,164,864 \$	10,462,090 \$	11,766,220 \$	13,205,042 \$	14,824,868
12 13 Equity and Liabilities				ı					
15 Equity									
17 Common Stock	N	25,000 (d)		8,075,000	8,100,000	9,290,688	9,290,688	9,290,688	9,290,688
19 19 Retained Earnings 20 <b>Total Equity</b>	\$	(e) 25,000	49	(183,886) 7,891,114 \$	(183,886)	(321,743)	(299,638) 8,991,050 \$	(100,158) 9,190,529 \$	285,407 9,576,094
		Ę		- 100	426,000	, , , , , , , , , , , , , , , , , , ,	100 046	0 400 640	4 202 272
23 Advances in Aid of Construction 24 Contributions in Aid of		€		000,621	000(67)	1, 149, 143	2,103,243	5,133,012	4,203,273
		(B) (E)		125,000	125,000	350,000	607,500	845,000	1,095,000
. • .		€€		(2041)	(001/1)	(000)	(2.0.0)	(22)	(222)
28 Meter Deposits 29 Long-Term Debt				1 1	•			•	1
31 Total Liabilities and 32 Deferred Credits		'	1	248,750	248,750	1,493,145	2,775,170	4,014,512	5,248,773
33 34									
		25,000	↔	8,139,864 \$	8,164,864 \$	10,462,090 \$	11,766,220 \$	13,205,042 \$	14,824,868
36 (a) Plant Additions (See Schedules 1.1 and 1a) 37 (b) Depreciation Computations (See Schedule 1a) 38 (c) Change in cash (Places Schedule 3)	es 1.1 and 1a) see Schedule 1a)					,	,	,	,
	or repurchase. (Si	ee Schedule	1b)						r
40 (e) Profit or loss from operations (See Schedule 2)	(See Schedule 2)								

<sup>40 (</sup>e) Profit or loss from operations (See Schedule 2)
41 (f) Advances in Aid of Construction (See Schedule 1c)
42 (g) Contributions in Aid of Construction (See Schedule 1e)
43 (h) Amortization of Contributions in Aid of Construction, if applicable (See Schedule 1e)
44 (i) Security deposits (2 times average bill)

#### Willow Springs Utility Company Plant Additions List by Year Plant Addition Summary Page

33 34 35

Exhibit Schedule 1.1 Summary Page Witness:

Kozoman

No.   Year 1   Year 2   Year 3   Year 4   Year 5   Totals				V	vitiless.	Nozoman			
351   Organization   25,000   -   -   -   -   25,000	Line				-				
2   352					Year 2	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	
3   353				25,000	-	-	_	-	25,000
4         354         Structures and Improvements         -				-	-	-	-	-	-
Social Collection Sewers - Force	3			-	-	-	-	-	-
Collection sewers - Force				-	-	-	<b>-</b>	-	-
7         361         Collection Sewers - Gravity (AIAC)         1,158,438         613,500         639,000         690,000         3,760,938           8         362         Special Collecting Structures         -         468,750         -         -         -         468,750           9         363         Services to customers - None Resident         2,000         200,000<				-	-	-	-	-	-
8         362         Special Collecting Structures         -         468,750         -         -         468,750           9         363         Services to customers - Residential         25,000         200,000         200,000         200,000         200,000         200,000         825,000           10         363         Services to customers - None Resident         - </td <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>				-	-	-	-	-	-
9         363         Services to customers - Residential         25,000         200,000         200,000         200,000         825,000           10         363         Services to customers - None Resident         -	7	361		1,158,438	•	639,000	660,000	690,000	
10   363   Services to customers - None Resident   -   -   -   -   -   -   -   -   -	8	362	Special Collecting Structures	-	468,750	-	-	-	
11   364   Flow measuring Devices   -   -   -   -   -   -     -	9	363	Services to customers - Residential	25,000	200,000	200,000	200,000	200,000	825,000
12   365   Flow measuring Installations   -   -   -   -   -   -   -   -   -	10	363	Services to customers - None Resident	-	-	-	-	-	-
13   366   Reuse Services	11	364	Flow measuring Devices	-	-	-	-	-	-
14   367   Reuse Meters and Meter Install	12	365	Flow measuring Installations	-	-	-	-	-	-
15         370         Receiving Wells         -         -         -         -         -         -         250,000         -         -         -         250,000         -         -         -         250,000         -         -         -         250,000         -         -         -         457,500         -         -         -         -         457,500         -         -         -         -         457,500         -         -         -         -         457,500         -         -         -         -         457,500         -         -         -         -         -         457,500         -         -         -         -         -         908,438         -<	13	366	Reuse Services '	•	-	-	=	-	-
16         371         Pumping Equipment         -         250,000         -         -         -         250,000           17         374         Reuse Distribution Reservoirs         457,500         -         -         -         -         457,500           18         375         Reuse Transmission and Distrib         -         908,438         -         -         -         908,438           19         380         Treatment and Disposal Equipment*         6,250,000         -         -         -         -         6,250,000           20         381         Plant Sewers         -         <	14	367	Reuse Meters and Meter Install	-	=	-	-	-	-
17       374       Reuse Distribution Reservoirs       457,500       -       -       -       457,500         18       375       Reuse Transmission and Distrib       -       908,438       -       -       908,438         19       380       Treatment and Disposal Equipment*       6,250,000       -       -       -       6,250,000         20       381       Plant Sewers       -       -       -       -       -       6,250,000         20       381       Plant Sewers       -       <	15	370	Receiving Wells	-	-	_	-	-	-
18         375         Reuse Transmission and Distrib         -         908,438         -         -         908,438           19         380         Treatment and Disposal Equipment*         6,250,000         -         -         -         6,250,000           20         381         Plant Sewers         -         -         -         -         -         -         -           21         382         Outfall Sewer Lines         -	16	371	Pumping Equipment	-	250,000	-	-	-	250,000
19       380       Treatment and Disposal Equipment*       6,250,000       -       -       -       6,250,000         20       381       Plant Sewers       -       -       -       -       -       -         21       382       Outfall Sewer Lines       -       -       -       -       -       -         22       389       Other Plant and Miscellaneous       -       -       -       -       -       -       -         23       390       Office Furniture and Equipment       5,000       -	17	374	Reuse Distribution Reservoirs	457,500	-	-	-	-	457,500
20       381       Plant Sewers       -	18	375	Reuse Transmission and Distrib	-	908,438	-	-	-	908,438
20       381       Plant Sewers       -	19	380	Treatment and Disposal Equipment*	6,250,000	-	-	-	-	6,250,000
22       389       Other Plant and Miscellaneous       -	20	381	Plant Sewers	-	-	-	-	-	-
23       390       Office Furniture and Equipment       5,000       -       -       -       -       5,000         24       391       Transportation Equipment       25,000       -       -       -       -       25,000         25       392       Stores Equipment       -       -       -       -       -       -       -       -       -         26       393       Tools, Shop and Garage Equipme       -	21	382	Outfall Sewer Lines	-	-	-	_	-	-
24       391       Transportation Equipment       25,000       -       -       -       -       25,000         25       392       Stores Equipment       -       -       -       -       -       -       -         26       393       Tools, Shop and Garage Equipme       -       -       -       -       -       -       -       -         27       394       Laboratory Equipment       -       <	22	389	Other Plant and Miscellaneous	-	-	-	-	-	-
24       391       Transportation Equipment       25,000       -       -       -       -       25,000         25       392       Stores Equipment       -       -       -       -       -       -       -         26       393       Tools, Shop and Garage Equipme       - <td>23</td> <td>390</td> <td>Office Furniture and Equipment</td> <td>5,000</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>5,000</td>	23	390	Office Furniture and Equipment	5,000	-	-	-	-	5,000
26       393       Tools, Shop and Garage Equipme       -	24	391	· ·	25,000	-	-	-	-	25,000
26       393       Tools, Shop and Garage Equipme       -	25	392	Stores Equipment	, -	_	_		-	`-
27       394       Laboratory Equipment       - <td></td> <td>393</td> <td></td> <td>-</td> <td>_</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>		393		-	_	-	-	-	-
28       395       Power Operated Equipment       -				-	-	-	-	-	-
29       396       Communication Equipment       -	28			-	-		-	-	_
30       397       Miscellaneous Equipment       -				_	-	-	-	-	- 1
31 398 Other Tangible Plant				-	_	-	_	-	_
				-	-	-	-	-	-
				7,945,938	2,440,688	839,000	860,000	890,000	12,975,625

Willow Springs Utility Company Plant Projected Years

Line No.

Kozoman Exhibit Schedule 1a Page 1 Witness:

Account Description Continuous	Notes   Personal Properties   Personal Pro	-							>				
Control Description   Control Description	Controller   Con	7		With Treatment Plant Depreciation computed on F	Percent of Ca	pacity			-	a			
Account   Description   Street   Control   Street   Str	Account   Department   Depart	ဗ			CIAC	Depreciation		Contingencies Engineering					
2000   2000	25.50   Collection Reveals (Collection Revea	4 1	Account	<u>Description</u>	Spread		Estir	Permits, Etc.	Gross Amt	Additions	Depreciation*	Balance	A/D Balance
2.522 Franciscular and Rights 2.522	25.5   State and stigling and lighted   20.00%	က (	351	Organization					\$ 25,000	\$ 25,000	ا چ		
3.5. stant and total Rightines 3.5. stant and total Rightines 3.5. stant and total Rightines 3.5. stant and total Rightines 3.5. stant and total Rightines 3.5. stant and total Rightines 3.5. stant and total Rightines 3.5. stant and total Rightines 3.5. stant and total Rightines 3.5. stant and total Rightines 3.5. stant and total Rightines 3.5. stant and total Rightines 3.5. stant and total Rightines 3.5. stant and total Rightines 3.5. stant and total Rightines 3.5. stant and total Rightines 3.5. stant and total Rightines 3.5. stant and total Rightines 3.5. stant Rightin	2.5.3 Jan and table Rights and Improvement 5.30% 2.5.4.5.4.5.4.5.4.5.4.5.5.4.5.5.5.5.5.5.	ו ם	352	Franchises		0.00%			•	•	•	. '	
355   Shortering and Importance   2,00%   2,	State   Stat	_	353	Land and Land Rights		0.00%				•			•
2009   2009	2005   Power Cheering Plantment   2005   Power Cheering Plantment   2005   Power Cheering Plantment   2005   Power Cheering Plantment   2005   Power Cheering Plantment   2005   Power Plantment	ω .	354	Structures and Improvements		3.33%			•	•		,	•
2000   2000	350 Collection Sewars - Scrows   200%   20	<b>o</b>	355	Power Generation Equipment		2.00%			•	•	•	•	
3542   Septical Coloration Colorate Calculument   2.00%   225.750   231,688   1,158,438	2009   2009	10	360	Collection sewers -Force		2.00%		,	٠	•	,	•	
362         Seption Colorations (Not Microbian State Colorations)         2,00%         2,000         5,000         25,000	382         Septical Collections (No. Months)         2,00%         20,000         5,000         25,000 <td>=</td> <td>361</td> <td>Collection Sewers - Gravity (AIAC)</td> <td></td> <td>2.00%</td> <td>926,750</td> <td>231,688</td> <td>•</td> <td>1,158,438</td> <td>11.584</td> <td>1,158,438</td> <td>11.584</td>	=	361	Collection Sewers - Gravity (AIAC)		2.00%	926,750	231,688	•	1,158,438	11.584	1,158,438	11.584
383 Services to customers - Residential         2,00%         5,000         5,000         2	353 Services to customers - Residential   2,00%   2,000   5,000   25,000	12	362	Special Collecting Structures		2.00%		. •			2	200	5
3.55 Services and search of the Residential 2,00% 5.50	353         Services to Customers - None Residential         1,000%           354         Four measuring Devices         1,000%           355         Relazes Borbores         1,000%           356         Relazes Services - Leaving Wells         1,000%           357         Recentant Wells         1,000%           357         Recentant Wells         1,000%           357         Recentant Wells         1,000%           357         Recentant Wells         1,000%         5,000         1,550,000         6,250,000         3,984         6,250,000           357         Recentant Wells         1,000%         5,000         1,250,000         6,250,000         3,984         6,250,000           357         Recentant Wells         1,000%         5,000         1,250,000         6,250,000         3,984         6,250,000           357         Problement of Control Con	13	363	Services to customers - Residential		2.00%	20,000	5.000		25,000	250	25 000	250
354   Flow measuring blenkes   10.00%	354   Flow measuring blackers   10.00%   10.00	14	363	Services to customers - None Residential		2.00%				2	202	20,'07	067
State Normanian installations   200%     State Normanian installations   200%     State Normanian installations   200%     State Normanian installations   200%     State Normanian and Median and Median     State Normanian and Digital	355   Flow massaring mastellidors   2,00%   3.3%   5.0%	15	364	Flow measuring Devices		10.00%		,	•	٠		• •	•
356   Reuse Selection Received With Interpretation Clark Communication Clark Clark Communication Clark Clark Communication Clark Clark Clark Communication Clark Cla	356   Reuse Selective and Medical Institution of CIAC (Services)   356   Requirement and Disposal Equipment   12,50%   366,000   1,200,0	16	365	Flow measuring Installations		10.00%		•	٠	٠	•		•
367 Receiving Wells         333%         3.33%           377 Receiving Wells         3.33%         12.56%         3.33%           377 Receiving Wells         12.56%         3.86,000         91,500         457,500         5,719         457,500           377 Receiving Wells         3.74 Receiving Receiving Wells         2.56%         3.600,000         1,250,000         6,250,000         3,894         6,250,000           376 Receiving And Designate Equipment         0.00%         5,000         1,250,000         6,250,000         3,894         6,250,000           381 And Sewers         382 Outfall Sewer Lines         3,336         6,70%         5,000         2,5	3.3%   3.2%	17	366	Reuse Services		2.00%		•	•		•		, .
370 Receiving Wilstand Macoulance to Composite Rate with 12 or Same Section 12 or Sam	370 Receiving Wiltings         373 Receiving Wiltings         373 Receiving Wiltings         373 Receiving Wiltings         457,500	18	367	Reuse Meters and Meter Install		8.33%		•	•		•		•
371   Pumplic Editionent   12,56%   26,000   91,500   457,500   5,719   457,500   2,	37.4 Reuze Distriction Reservoirs         12.50%         369,000         91,500         457,500         457,500         457,500           37.4 Reuze Distriction Reservoirs         100%         2.60%         369,000         1,250,000         6,250,000         5,719         457,500           39.5 Testiment and Disposal Equipment         0.00%         5,000         1,250,000         6,250,000         3,894         6,250,000           39.5 Order Equipment         0.00%         25,000         25,000         25,000         25,000         25,000           39.5 Stock Equipment         0.00%         25,000         25,000         25,000         25,000         25,000         25,000           39.5 Commentation of CLAC (Services)         10,00%         25,000         <	19	370	Receiving Wells		3.33%		,			•		•
374 Reuse Distribution Resourcies         156%         366, 900         91,500         457,500	374         Reuse Distribution resourcies         156%         366, 360         91 500         457,500<	20	371	Pumping Equipment		12.50%			•				
315   Reuse Transmission and Distrib   100%   2.50%   5.000,000   1,250,000   6,250,000   3,964   6,250,	375 Related Transmission and Distrib To Mode and Distrib To Mode Transmission and Distrib To Mode Transmission and Distribution and Explainment and Dispersal Equipment	51	374	Reuse Distribution Reservoirs		2.50%	366,000	91,500	457,500	457.500	5 7 19	457 500	5 7 10
380 Unfail Sweet Lines         6,00% 5,000,000 1,250,000 6,250,000 6,250,000 6,250,000 1,250,0	389   Treatment and Disposal Equipment and Macalianeus and Equipment and Macalianeus and Equipment and Macalianeus and Equipment and Macalianeus and Equipment and Macalianeus and Equipment and Macalianeus and Equipment and Macalianeus and Equipment and Macalianeus and Equipment and Macalianeus and Equipment and Macalianeus and Equipment and Macalianeus and Equipment and Macalianeus Equipment and Macalianeus Equipment and Macalianeus Equipment and Macalianeus Equipment and Macalianeus Equipment and Macalianeus Equipment and Macalianeus Equipment and Macalianeus Equipment and Macalianeus Equipment and Contragion of CAC (Services)   S. 6367.756 S. 1578.188 S. 7945.938 S. 7945.	22	375	Reuse Transmission and Distrib	100%	2.50%			•	. '	;	'	2 '
322 Outlant Sewer Lines   5,00%   5,000   1677   5,000   1677   5,000   1677   5,000   1677	342   Outer Server Lines   5,00%   5,000   5,000   167   5,000   167   5,000   167   5,000   167   5,000   167   5,000   167   5,000   167   5,000   167   5,000   167	53	380	Treatment and Disposal Equipment*	%0	2.00%	5,000,000	1,250,000	6,250,000	6,250,000	3,984	6,250,000	3.984
382 Other Plant and Miscellaneous 6,77% 5,000 5,000 1,67 5,000 1,6	392 Outed Severed Logical Control Contr	47	381	Plant Sewers		9:00%		•	•		. •	. <b>'</b>	•
1989   Other Further and Miscaleaneous   6157%   5,000   5,000   157	399 Office Funditure and Eucliments         6,77% 5,000         5,000         5,000         25,000 <th< td=""><td>2 2</td><td>385</td><td>Outfall Sewer Lines</td><td></td><td>3.33%</td><td></td><td></td><td>•</td><td></td><td>•</td><td>•</td><td></td></th<>	2 2	385	Outfall Sewer Lines		3.33%			•		•	•	
1391   Charge Fundment and Equipment 20.00%   5,000   5,000   167   5,000   167   5,000   167   5,000   167   5,000   167   5,000   167   5,000   167   5,000   167   5,000   167	391 Office Furniture and Equipment   20,00%   5,000   5,000   167   5,000   391 Office Furniture and Equipment   20,00%   25,000   25,00	1 9	389	Other Plant and Miscellaneous		%29.9			•		•	•	•
1932   Striate Equipment   20,00%   25,000   2	392   Stories Equipment   40.00%   25,000   25	700	390	Office Furniture and Equipment		6.67%	2,000		2,000	5,000	167	5,000	167
324   Abovatory Equipment	392   Soluce Equipment   5,00%     394   Laboratory Equipment   10,00%     396   Communication Equipment   10,00%     396   Communication Equipment   10,00%     397   Miscellareous Equipment   10,00%     398   Other Tangible Plant   10,00%     399   Other Tangible Plant   10,00%     4 Laboratory Equipment   10,00%     5,00%     4 Laboratory Equipment   10,00%     5,00%     6 Communication of CIAC (Services)   2,00%     6 Commonication of CIAC (Services)   2,00%     7 Composite Rate with 1/2 vr convention   2,00%     7 Capacity Adjustment to Depreciation Expense -	0 0	180	State Equipment		20.00%	25,000		25,000	25,000	2,500	25,000	2,500
10,00%   2	394 Laboratory Equipment 10,00% 395 Power Operated Equipment 5,00% 396 Other Tanglible Plant 5,00% 397 Miscellaneous Equipment 10,00% 398 Other Tanglible Plant 5,00%  Less Amortization of CIAC (Services)  Totals  Composite Rate with 1/2 yr convention  Capacity Adjustment to Depreciation Expense-  (Capacity Adjustment to Depreciation Expense-  Capacity (in customer connections)  Capacity (in customer connections)  Capacity (in customer connections)  See 367/750 \$ 1,578,188 \$ 7,945,938 \$ 7,945,9	3 6	393	Stores Equipment Tools Shop and Carago Equipme		4.00%		•		•	•		
385 Power Operated Equipment         5,00%         7,00% <td< td=""><td>  395   Power Operated Equipment   5,00%     396   Communication Equipment   10,00%     397   Miscellaneous Equipment   10,00%     398   Other Tangible Plant   10,00%     399   Miscellaneous Equipment   10,00%     390   Miscellaneous Equipment   10,00%     391   Miscellaneous Equipment   10,00%     392   Other Tangible Plant   10,00%     393   Other Tangible Plant   10,00%     394   Miscellaneous Equipment   10,00%     395   Sandaria</td><td>3.5</td><td>394</td><td>Laboratory Equipment</td><td></td><td>3.00%</td><td></td><td>,</td><td></td><td></td><td>,</td><td>•</td><td>,</td></td<>	395   Power Operated Equipment   5,00%     396   Communication Equipment   10,00%     397   Miscellaneous Equipment   10,00%     398   Other Tangible Plant   10,00%     399   Miscellaneous Equipment   10,00%     390   Miscellaneous Equipment   10,00%     391   Miscellaneous Equipment   10,00%     392   Other Tangible Plant   10,00%     393   Other Tangible Plant   10,00%     394   Miscellaneous Equipment   10,00%     395   Sandaria	3.5	394	Laboratory Equipment		3.00%		,			,	•	,
10 control by a	Second composition of Charles   Composite Rate with 1/2 yr convention     Composite Rate with 1/2 yr convention     Composite Rate with 1/2 yr convention	. 6	305	Down Operated Equipment		10.00%			•		•	,	,
10 00%   1	10,00%   1	1 6	396	Communication Equipment		3.00%			•				,
10,00%   10,00%   10,00%   10,00%   10,00%   10,00%   10,00%   10,00%   10,00%   10,00%   10,00%   10,00%   10,00%   10,00%   10,000%	10,00%   1	3 5	200	Missellessess Facilities		10.00%		•	1	•	•		•
Less Amortization of CIAC (Services)  Less Amortization of CIAC (Services)  Totals  Composite Rate with 1/2 yr convention  Licenses, Taxes, Permits  Engineering and Contingency Total  *Capacity Adjustment to Depreciation Expense- (Requires an Accounting Order) Customer connections  Capacity Factor  Capacity Factor  Capacity Factor	Less Amortization of CIAC (Services)  Less Amortization of CIAC (Services)  Totals  Composite Rate with 1/2 yr convention  Licenses, Taxes, Permits  Engineering and Contingency  Total  *Capacity Adjustment to Depreciation Expense- (Requires an Accounting Order)  Customer connections  Capacity Factor  Capacity Factor  Capacity Factor	<b>4</b> 4	760	Miscellaneous Equipment		10.00%		,			,		•
Less Amortization of CIAC (Services)         \$ 6,367,750 \$ 1,578,188 \$ 7,945,938 \$	Less Amortization of CIAC (Services)         \$ 6,367/750 \$ 1,578,188 \$ 7,945,938 \$ 24,204 \$ 7,945,938 \$           Totals         Composite Rate with 1/2 yr convention           Licenses, Taxes, Permits         \$           Engineering and Contingency         \$           *Capacity Adjustment to Depreciation Expense - (Requires an Accounting Order)         \$           Customer connections         \$           Customer connections         \$           Capacity (in customer connections)         \$           Capacity Factor         \$	ဂ္ဂ ဗ	388	Other Langible Plant		2.00%		•	•	•	•		,
Less Amortization of CIAC (Services)       \$ 6,367,750 \$ 1,578,188 \$ 7,945,938 \$ 24,204 \$ 7,945,938 \$         Totals       Composite Rate with 1/2 yr convention         Licenses, Taxes, Permits       \$         Engineering and Contingency       \$         *Capacity Adjustment to Depreciation Expense - Outstomer connections       \$         *Capacity (in customer connections)       \$         *Capacity Factor       \$         *Capacity Factor       \$	Less Amortization of CIAC (Services)  Totals  Composite Rate with 1/2 yr convention  Licenses, Taxes, Permits Engineering and Contingency Total  *Capacity (in customer connections)  Capacity (in customer connections)  Capacity Factor  Less Amortization of CIAC (Services)  \$ 6,367,756 \$ 1,578,188 \$ 7,945,938 \$ 24,204 \$ 7,945,938 \$ \$ 7,94	2 5							,		•	•	
Totals  Composite Rate with 1/2 yr convention  Licenses, Taxes, Permits  Engineering and Contingency Total  *Capacity Adjustment to Depreciation Expense - (Requires an Accounting Order) Customer connections  Capacity Factor  Capacity Factor  Capacity Factor	Totals  Composite Rate with 1/2 yr convention  Licenses, Taxes, Permits  Engineering and Contingency Total  **Capacity Adjustment to Depreciation Expense - (Requires an Accounting Order)  Customer connections  Capacity (in customer connections)  Capacity Factor  **Capacity Facto	. @		less Amortization of CIAC (Septices)				•					
Totals  Composite Rate with 1/2 yr convention  Licenses, Taxes, Permits Engineering and Contingency Total  **Capacity Adjustment to Depreciation Expense - (Requires an Accounting Order)  Customer connections  Capacity fin customer connections)  Capacity Factor  Composite Rate with 1/2 yr convention  1.578,188 \$ 7,945,938 \$ 24,204 \$ 7,945,938 \$ \$ 7,945,938 \$ \$ 24,204 \$ 7,945,938 \$ \$ 24,20	Totals	စ္က		read American of Circ (Services)									,
Composite Rate with 1/2 yr convention  Licenses, Taxes, Permits Engineering and Contingency Total  *Capacity Adjustment to Depreciation Expense -  (Requires an Accounting Order) Customer connections Capacity (in customer connections) Capacity (in customer connections) Capacity Factor	Composite Rate with 1/2 yr convention  Licenses, Taxes, Permits Engineering and Contingency Total  *Capacity Adjustment to Depreciation Expense - (Requires an Accounting Order) Capacity (in customer connections) Capacity Factor	9		Totals		lea	6.367.750	-	1			T	100.00
Composite Rate with 1/2 yr convention  Licenses, Taxes, Permits Engineering and Contingency Total  *Capacity Adjustment to Depreciation Expense - (Requires an Accounting Order) Customer connections Capacity (in customer connections) Capacity (in customer connections) Capacity Factor	Composite Rate with 1/2 yr convention  Licenses, Taxes, Permits Engineering and Contingency Total  *Capacity Adjustment to Depreciation Expense - (Requires an Accounting Order) Customer connections Capacity (in customer connections) Capacity (in customer connections) Capacity (in customer connections) Capacity (in customer connections) Capacity Factor	=				<b>'</b>		-		1		ı	24,204
Licenses, Taxes, Permits Engineering and Contingency Total  *Capacity Adjustment to Depreciation Expense - (Requires an Accounting Order) Customer connections Capacity (in customer connections) Capacity (in customer connections) Capacity Factor	Licenses, Taxes, Permits  Engineering and Contingency Total  *Capacity Adjustment to Depreciation Expense - (Requires an Accounting Order) Customer connections Capacity (in customer connections) Capacity (in customer connections) Capacity (in customer connections) Capacity (in customer connections) Capacity Factor	2 5		Composite Rate with 1/2 yr convention							0.30%		
Licenses, Taxes, Permits  Engineering and Contingency  Total  *Capacity Adjustment to Depreciation Expense -  (Requires an Accounting Order)  Customer connections  Capacity (in customer connections)  Capacity factor  6.0255	Licenses, Taxes, Permits  Engineering and Contingency  Total  *Capacity Adjustment to Depreciation Expense -  (Requires an Accounting Order)  Customer connections  Capacity (in customer connections)  Capacity (in customer connections)  Capacity (in customer connections)	2 3											
*Capacity Adjustment to Depreciation Expense -  (Requires an Accounting Order)  Customer connections Capacity (in customer connections)  Capacity Factor  Copperations  Capacity Factor	*Capacity Adjustment to Depreciation Expense - Customer connections  Capacity (in customer connections)  Capacity (in customer connections)  Capacity (in customer connections)  Capacity (in customer connections)	4 r		Licenses Toyes Domite									
*Capacity Adjustment to Depreciation Expense -  (Requires an Accounting Order)  Customer connections  Capacity (in customer connections)  Capacity Factor	*Capacity Adjustment to Depreciation Expense -  (Requires an Accounting Order)  Customer connections  Capacity (in customer connections)  Capacity Factor  Capacity Factor	2 4		Ficerises, Taxes, Permiss				' '					
*Capacity Adjustment to Depreciation Expense - (Requires an Accounting Order) Customer connections Capacity (in customer connections) Capacity Factor	*Capacity Adjustment to Depreciation Expense -  (Requires an Accounting Order)  Customer connections  Capacity (in customer connections)  Capacity Factor  Capacity Factor	2 1		Lighted higher containing and contai			1	'					
*Capacity Adjustment to Depreciation Expense -  (Requires an Accounting Order)  Customer connections  Capacity (in customer connections)  Capacity Factor	*Capacity Adjustment to Depreciation Expense -  (Requires an Accounting Order)  Customer connections  Capacity (in customer connections)  Capacity Factor	<u></u>					111						
(Requires an Accounting Order)  Customer connections  Capacity (in customer connections)  Capacity Factor	(Requires an Accounting Order) Customer connections Capacity (in customer connections) Capacity Factor	6	*Capacity A	Adjustment to Depreciation Expense -									
Customer connections Capacity (in customer connections) Capacity Factor	Customer connections Capacity (in customer connections) Capacity Factor	Ö	(Requires	an Accounting Order)				75					
Capacity (in customer connections) 0.0255	Capacity (in customer connections) 0.0255	~	Customer c	connections				0000					
Capacity Factor	Capacity Factor	22	Capacity (ii	n customer connections)				0.0255	0.0000				
		က	Capacity Fa	actor									

## Willow Springs Utility Company Plant Projected Years

Kozoman Exhibit Schedule 1a Page 2 Witness:

		Projected Years								Page 2	
Line	a									Witness:	Kozoman
-				:				Year			
2		With Treatment Plant Depreciation computed on Percent of Capacity	ercent of Ca	pacity		Contingencies		2			
က			CIAC	Depreciation		Engineering					
4 1	Account	Description	Spread	Rate	Estimate	Permits, Etc.	Gross Amt	Additions	Depreciation*	Balance	A/D Balance
വ	351	Organization Franchises		%00.0 %00.0			÷>> · · ·	•	ι ·	\$ 25,000	ı 99
^	353	Land and Land Rights		0.00%							
80	354	Structures and Improvements		3.33%			1	ı		1	•
တ	355	Power Generation Equipment		2.00%			•	,		,	ı
10	360	Collection sewers -Force		2.00%			•	•	•	,	
~		Collection Sewers - Gravity (AIAC)		2.00%	613,500		613,500	613,500	29,304	1,771,938	40,888
12		Special Collecting Structures		2.00%	375,000	93,750	468,750	468,750	4,688	468,750	4,688
5 :		Services to customers - Residential		2.00%	160,000	40,000	200,000	200,000	2,500	225,000	2,750
<u> </u>		Services to customers - None Residential		2.00%				•	•	•	•
Ω (		Flow measuring Devices		10.00%				ı	•	•	•
1 9	365	Flow measuring installations		%00.UT					•		•
- 4		Reuse Delvices		2.00%			ı		1	•	1
<u>ν</u> 6	35/	Reuse Meters and Meter Install		6.55%			•		1	1	
<u> </u>		Necelving Weils Pumping Equipment		12.50%	200 000	50.000	250.000	250,000	- 15 805	250,000	- 45 675
7 2		Reuse Distribution Reservoirs		2.50%	700,000	20,	200,002	200,000	13,023	457 500	13,623
22		Reuse Transmission and Distrib	100%	2.50%	726.750	181.688	908 438	908 438	11,355	908,438	11,355
23		Treatment and Disposal Equipment*	%0	2.00%		•	,	1	71,875	6,250,000	75,859
24		Plant Sewers		2.00%				•	•	•	•
25		Outfall Sewer Lines		3.33%			•	1	1	•	•
9 1		Other Plant and Miscellaneous		6.67%			ı	1	ď	•	1
77		Office Furniture and Equipment		6.67%			ı	•	334	5,000	200
8 6	391	I ransportation Equipment		Z0.00%			1	1	000's	25,000	006,7
30	292	Stoles Equipment Tools Shop and Gamos Equipme		4.00% 5.00%			,		i	•	•
3 8	394	Jahoratov Editoment		10.00%			, ,		ŧ (		
32	395	Power Operated Equipment		5.00%				•		. ,	
33	396	Communication Equipment		10.00%			•	•		•	•
34	397	Miscellaneous Equipment		10.00%			ı	•	•	•	•
35	398	Other Tangible Plant		2.00%			,	,	,	,	•
36							•	•	•	1	•
37											
8 %		Less Amortization of CIAC (Services)									r
3 4		Totals		1	\$ 2.075.250	\$ 365,438	\$ 2.440.688 \$	2 440 688	\$ 152 118	\$ 10.386.625	\$ 176 322
4				li						Ш	
42		Composite Rate with 1/2 yr convention							1.46%		
₹ ₹ 4											
45		Licenses, Taxes, Permits				· •					
46		Engineering and Contingency				,					
47		Total			!	*					
48					II.						
49	*Capacity	*Capacity Adjustment to Depreciation Expense -									
20	(Require:	(Requires an Accounting Order)				460					
51	Customer	Customer connections				2,000					
52	Capacity (	Capacity (in customer connections)				0.2300					
ž	Capacity Factor	actor									

Willow Springs Utility Company

Projected Years

Kozoman

Schedule 1a Page 3 Witness:

Exhibit

12,500 46,875 28,594 34,066 214,297 834 443,195 A/D Balance Balance 25,000 2,410,938 468,750 425,000 250,000 457,500 908,438 6,250,000 266,873 \$ 11,225,625 Depreciation\* 2.38% 31,250 11,438 22,711 138,438 334 5,000 \$ 000,688 200,000 639,000 Year 3 Additions \$ 000,688 200,000 639,000 Gross Amt Contingencies 40,000 40000 886 2,000 0.4430 Permits, Etc. Engineering 799,000 160,000 639,000 Estimate 0.00% 0.00% 3.33% 2.00% 2.00% 10.00% 10.00% 2.00% 8.33% 3.33% 12.50% 2.50% 5.00% 3.33% 6.67% 6.67% 0.00% 5.00% 2.00% 20.00% 4.00% 5.00% 10.00% 5.00% Depreciation Rate With Treatment Plant Depreciation computed on Percent of Capacity 100% CIAC Spread Services to customers - None Residential Composite Rate with 1/2 yr convention Less Amortization of CIAC (Services) Services to customers - Residential Freatment and Disposal Equipment\* \*Capacity Adjustment to Depreciation Expense Collection Sewers - Gravity (AIAC) Fools, Shop and Garage Equipme Reuse Transmission and Distrib Reuse Meters and Meter Install Office Furniture and Equipment Other Plant and Miscellaneous Reuse Distribution Reservoirs Structures and Improvements Power Generation Equipment Engineering and Contingency Special Collecting Structures Flow measuring Installations Power Operated Equipment Communication Equipment ransportation Equipment Miscellaneous Equipment Collection sewers -Force Flow measuring Devices Licenses, Taxes, Permits Capacity (in customer connections) and and Land Rights aboratory Equipment Pumping Equipment (Requires an Accounting Order) Other Tangible Plant Outfall Sewer Lines Stores Equipment Reuse Services 1 Receiving Wells Plant Sewers Organization Description Franchises Customer connections Totals 353 354 355 360 364 365 366 382 389 392 393 362 363 363 367 380 390 361 381 391 394 

Capacity Factor

#### Willow Springs Utility Company Plant Projected Years

Exhibit Schedule 1a Page 4 Witness:

Kozoman

Years

137,536 78,125 40,031 56,777 421,484 1,167 17,500 A/D Balance 795,808 <u>Balance</u> 25,000 250,000 457,500 908,438 6,250,000 12.085.625 625,000 3,070,938 352,613 \$ 31,250 11,438 22,711 207,188 334 5,000 Depreciation\* 200,000 860,000 660,000 Additions Year 000'099 200,000 **Gross Amt** 1,326 2,000 0.6630 Contingencies 40,000 40,000 Engineering Permits, Etc. 660,000 820,000 160,000 Estimate 0.00% 0.00% 2.00% 2.00% 2.00% 8.33% 3.33% 12.50% 2.50% 5.00% 5.00% 3.33% 6.67% 3.33% 2.00% 6.67% 20.00% 4.00% 5.00% 10.00% 5.00% 10.00% 5.00% 0.00% 5.00% 10.00% 10.00% Depreciation With Treatment Plant Depreciation computed on Percent of Capacity 100% 0% CIAC Spread Services to customers - None Residential Composite Rate with 1/2 yr convention Less Amortization of CIAC (Services) \*Capacity Adjustment to Depreciation Expense -Services to customers - Residential Freatment and Disposal Equipment\* Collection Sewers - Gravity (AIAC) Tools, Shop and Garage Equipme Reuse Transmission and Distrib Reuse Meters and Meter Install Other Plant and Miscellaneous Office Furniture and Equipment Structures and Improvements Power Generation Equipment Reuse Distribution Reservoirs Special Collecting Structures Engineering and Contingency Flow measuring Installations Power Operated Equipment Communication Equipment Fransportation Equipment Miscellaneous Equipment Collection sewers -Force Licenses, Taxes, Permits Flow measuring Devices Capacity (in customer connections) Land and Land Rights aboratory Equipment Pumping Equipment (Requires an Accounting Order) Other Tangible Plant **Outfall Sewer Lines** Stores Equipment Reuse Services Receiving Wells Plant Sewers Description Franchises Customer connections Totals Capacity Factor Account 352 353 354 355 360 365 366 367 362 363 364 370 361 380 382 389 390 391 392 393 394 381

Willow Springs Utility Company

Line Š

Kozoman Schedule 1a Page 5 Witness: Exhibit Year 5 Contingencies With Treatment Plant Depreciation computed on Percent of Capacity **Projected Years** 

A/D Balance 109,375 51,469 205,854 32,813 34,250 79,488 1,501 Balance 25,000 3,760,938 468,750 825,000 250,000 457,500 908,438 6,250,000 5,000 12,975,625 441,988 \$ 3.41% Depreciation\* 68,319 9,375 14,500 31,250 11,438 22,711 279,063 890,000 000'069 200,000 Additions \$ 000,068 000'069 200,000 **Gross Amt** 40,000 \$ 40000 Permits, Etc. Engineering 850,000 160,000 000,069 Estimate 6.67% 20.00% 4.00% 5.00% 0.00% 0.00% 5.00% 2.00% 10.00% 10.00% 2.00% 8.33% 12.50% 2.50% 2.50% 5.00% 3.33% 3.33% 2.00% 2.00% 2.00% 6.67% 10.00% 5.00% 10.00% 5.00% Depreciation Rate 100% CIAC Spread Services to customers - None Residential Composite Rate with 1/2 yr convention Less Amortization of CIAC (Services) Freatment and Disposal Equipment\* Services to customers - Residential Collection Sewers - Gravity (AIAC) Special Collecting Structures ools, Shop and Garage Equipme Reuse Transmission and Distrib Office Furniture and Equipment Reuse Meters and Meter Install Other Plant and Miscellaneous Structures and Improvements Power Generation Equipment Reuse Distribution Reservoirs -low measuring Installations Power Operated Equipment Communication Equipment **Fransportation Equipment** Viscellaneous Equipment Collection sewers -Force -low measuring Devices and and Land Rights aboratory Equipment Pumping Equipment Other Tangible Plant Outfall Sewer Lines Reuse Services ' Stores Equipment Receiving Wells Description Organization Plant Sewers Franchises Totals 352 353 354 355 360 361 362 363 363 365 380 382 389 390 392 381 391

1,786 2,000 0.8930

Capacity Adjustment to Depreciation Expense -

(Requires an Accounting Order)

Customer connections

Capacity (in customer connections)

Capacity Factor

Engineering and Contingency

Licenses, Taxes, Permits

Willow Springs Utility Company Projected Capital Financing Projected Years Ended

Exhibit Schedule 1b Page 1 Witness:

Kozoman

		0	1	<u>Year</u> <u>2</u>	F	4	<b>ا</b> ک	Totals
Plant to be Constructed (From Schedule 1.1 or 1a)	ь	<i>↔</i> '	7,945,938 \$	2,440,688 \$	\$ 000'628	\$ 000,098	\$ 000,068	12,975,625
<u>Financing:</u> Transmission & Distribution Lines Advanced by Builders	ders	€9	125,000 \$	1,025,000 \$	1,042,500 \$	1,037,500 \$	1,050,000 \$	4,280,000
Plant Installed with Customer Meter Deposits			ı	•	•	1	ı	•
Contributions-in-aid of Construction (Hook-up Fees)			125,000	225,000	257,500	237,500	250,000	1,095,000
Common Equity Issued for Plant Construction		ı	8,000,000	1,190,688		1	,	9,190,688
Common Equity Issued For Working Capital		25,000	75,000			,	•	100,000
Debt Financing Issued for Plant Construction								
Internal Cash Used for Plant Additions					1		•	1
Total Financing	မာ	25,000 \$	8,325,000 \$	2,440,688 \$	1,300,000 \$	1,275,000 \$	1,300,000 \$	14,665,688

# Willow Springs Utility Company Schedule of Developer Advances and Refunds Projected Years

Exhibit Schedule 1c Page 1 Witness:

Kozoman

<u>v</u>	_
5	Ž

<u>8</u> –													
0.60		Ol			<b>~</b> I		Year 2	<b>=</b>	୍ୟ ମା		41		12
4 亿	Developer Advances Collected												
ဖ	Internal Parcel Infrastructure / Residential			↔	125,000	s		↔	1,000,000	s	1,000,000	↔	1,000,000
7	Internal Parcel Infrastructure / Commercial						25,000		37,500		37,500		20,000
သတ	Internal Parcel Infrastructure / School							y	2,000				
10	Total Collected	\$		<del>()</del>	125,000	S	1,025,000	8	1,042,500	8	1,037,500	8	1,050,000
Ξ													
12	Cummulative Collected	₩		s l	125,000	s l	1,150,000	₩	2,192,500	₩	3,230,000	s	4,280,000
<del>,</del> 7													
<u>4</u>	Developer Advances Refunded (a)												
16	Advances Refunds at 5% of Revenes from Water Sales	Water Sale	တ္သ				855		8,400		21,133		46,339
17													•
9													
9 5													
2 2		•		ŀ		ļ							
21	Total Refunds	₩	-	so.	•	ß	855	တ	8,400	s	21,133	8	46,339
22													
23	Cummulative Refunds	ક્ક		s	1	s	855	8	9,255	<b>⇔</b>	30,388	\$	76,727
24													
25	Cummulative Balance	ક	١	8	125,000	₩	1,149,145	\$	2,183,245	<del>S</del>	3,199,612	φ.	4,203,273
26													
5 kg	(a) Refund Rate per Year 5%	% of Reven	ue fror	n Cus	tomers sen	Ved	5% of Revenue from Customers served by line extension	Sio	<b>-</b>				
29													
30													
- >													

## Willow Springs Utility Company Schedule of Meter Deposits and Refunds **Projected Years**

Exhibit Schedule 1d Page 1 Witness:

Kozoman

**Schedule Not Used** 

Service Line and Meter Installations Residential Commercial School  Total Collected  Cummulative Collected  Service Line and Meter Installations Refunded (a) Meter Deposits from Year 2 Meter Deposits from Year 3 Meter Deposits from Year 4 Meter Deposits from Year 5 Cummulative Refunds  Cummulative Balance  (a) Refund Rate per Year 10%	<u>1</u> <u>3</u> <u>1</u>									The state of the s		
nstallations Ref ar 2 ar 3 ar 5	1 2			ded (a)								
Service Line and Meter Installa Residential Commercial School Total Collected Cummulative Collected Meter Deposits from Year Meter Deposits from Year Meter Deposits from Year Meter Deposits from Year Cummulative Refunds Cummulative Balance (a) Refund Rate per Year	tions				~ (	7 0	n 4	2				10%
	Service Line and Meter Installs Residential Commercial School	Total Collected	Cummulative Collected	Service Line and Meter Installa	Meter Deposits from Year	Meter Deposits from Year	Meter Deposits from Year Meter Deposits from Year	Meter Deposits from Year	Total Refunds	Cummulative Refunds	Cummulative Balance	(a) Refund Rate per Year

## Willow Springs Utility Company Schedule of Contributions-in-Aid of Construction Projected Years

Exhibit Schedule 1e Page 1 Witness:

ge 1 tness: Kozoman

# Amortization Shown on Schedule 1A

	c	00			lo		ol			%I	0	اه	,	اه				
ហ		50,000	1		250,000		1,095,000			2.00%	19,400	49,500		1,045,500				
	6	A			↔	•	₩				↔	8		₽				,
41		37,500	r	•	237,500		845,000			2.00%	14,525	30,100		814,900				
	6	A			ઝ	•	8				↔	8	•	₽				
က၊		37,500	20,000		257,500	1	607,500			2.00%	9,575	15,575		591,925				
Kear K	6	<del>0</del>			ક્ક	•	₩				↔	8	•	· >				
ૃતા		25,000	•		225,000	( (	350,000			2.00%	4,750	6,000		344,000				
	6	<del>0</del>			ઝ	•	₽				↔	8	•	<b>→</b>				
	7000	123,000	ı		125,000		125,000			2.00%	1,250	1,250	1	123,750				
	6	<del>^</del>			ક્ક	•	€				↔	₩	•	Ð				
01					l L		r				1	ī		-				
					↔	•	هر				↔	↔	•	<b>₽</b>				
- Control of the Cont					-		•			2.00%		,		•				
	Contributions	Commercial	School		Total Collected	- - - (	Cummulative Collected	Amortization	Depreciation Rate (Half year	convention used)	Amortization	Cummulative Amortization	:	Cummulative Balance				
No 1 No 8	4 ro a	0 ~	∞ c	<sub>6</sub> 5	7	15	5 5	7 4	16	17	<u>6</u> 6	50 5	22	22 62	24	25	26	77 78

Willow Springs Utility Company Projected Statements of Income For the 12 Months Ended

Kozoman Exhibit Schedule 2 Page 1 Witness:

-		ב	ror me iz monuis Emaea	nen			Fage		
	40						Witness:		Kozoman
일,			acit						
_							<u>Year</u>		
7					<b>~</b> I	<b>~</b> 1	ကျ	41	20
က	Total estimated Revenues		•	\$	119,812 \$	281,482 \$	536,314 \$	790,816 \$	1,040,566
4	Expenses								
5	Pumping Power - All	0.45	per 1,000 gals		37,659	43,254	54,297	65,587	76,383
9	Wages				50,000	51,500	53,045	54,636	56,275
7	Payroll Burden				16,500	16,995	17,505	18,030	18.571
∞	Purchased Water at \$1.50 per 1,000 gallons				121,749	103,097	66,287	28,656	. '
တ	Permits (Not Caplitalized to Plant)				5,000	5,000	5,000	5,000	5,000
9	Licenses (Not Capitalized to Plant)				2,000	2,060	2,122	2,185	2,251
1	Enginnering (Not Capitalized to Plant)				2,000	2,060	2,122	2,185	2,251
12	Chemicals				6,000	000'6	12,000	15,000	18,000
13	Supplies				4,000	5,000	000'9	7,000	8,000
14	Repairs				2,000	6,000	000'6	12,000	15,000
15	Insurance (b)				4,000	4,120	4,244	4,371	4,502
16	Office Expense				1,000	3,000	5,000	7,000	000'6
17	Billing, Postage, Operations, Management: L	Jone at M	Done at Water Utility		ı	,	. •		. '
18	Contract Labor				2,000	2,060	2,122	2,185	2,251
19	Administrative Services							19,521	27,036
20	Rentals				3,000	3,090	3,183	3,278	3,377
2	Depreciation net of Amortization of CIAC (Fro	om Sched	From Schedules 1a & 1e)		22,954	147,368	257,298	338,088	422,588
22	Vehicles (b)	2,500			2,500	2,575	2,652	2,732	2,814
23	Legal & Accounting (b)	12,000			12,000	12,360	12,731	13,113	13,506
24	Miscellenous Expenses (b) (e) \$	2,400			2,400	2,472	2,546	2,623	2,701
22	Testing (d)				255	2,300	4,430	6,630	8,930
26	Income Taxes				20	90	20	20	20
27	Property Taxes (f)				2,006	ı		•	•
28									
29	Total Expense		•	σ	304,074 \$	423,361 \$	521,633 \$	\$ 028,609	698,487
3 3	:		•	,	- 1	- 1	- 1		
32	Operating income (loss) Less:			₩	(184,261) \$	(141,879) \$	14,681 \$	180,946 \$	342,080
33	Interest (Expense)Income on Cash Balance (c)	7			375	4.022	7.424	18.534	43 485
34		•				<u> </u>	: : :	- ) ) :	<u>}</u> ,
35	Net Income		• 1	↔	(183,886) \$	(137,857) \$	22,105 \$	199,480 \$	385,565
36	Income Tax assumes utilitization of loss carryforwards. Income Tax computed on book basis	orwards.	Income Tax compu	uted or	1 book basis.				

Income Tax assumes utilitization of loss carryforwards. Income Tax computed on book basis.

(a) Per customer per month

(b) Annual Inflation of:

3.00%

<sup>36</sup> 33 33 40 41 42

<sup>(</sup>c) If Applicable
(d) Based on Testing Cost of \$5.00 Per Year Per Customer
(e) Miscellaneous Expenses of \$200 per month
(f) See Property Tax Calculation

Exhibit Schedule 2a Page 1 Witness:

		Kozoman
1	je 1	ness:

_							Year			
2			<b>←</b> I		7	,	က၊		41	ខេ
က	Residential									
4	5/8 Inch	ઝ	17,100	<b>⇔</b>	168,000	↔	417,600	↔	667,200 \$	916,800
2	Establishment Fees *		1,500		12,000		12,000		12,000	12,000
9	Total Residential Revenues		18,600		180,000		429,600		679,200	928,800
7										
ω	Commercial									
6	5/8 Inch		i		ı		2,526		4,992	4,992
0	Establishment Fees *		t		300		450		450	009
_	Total Commercial Revenues		•		300		2,976		5,442	5,592
7										
က	Effluent Revenues, if Applicable		101,212		101,182		101,182		101,182	101,182
4	Establishment Fees *									
2										
9	Other Revenues									
7	School		,		•		2,526		4,992	4,992
ω	Establishment Fees *				!		30			
တ	Total School Revenues		1		•		2,556		4,992	4,992
0										
Σ.	Total	မှာ	119,812	ક	281,482	ક્ર	536,314	&	790,816 \$	1,040,566
2										
(										

\* Collected at either Water or Wastewater Uitility, but not both.

## Willow Springs Utility Company Customer Counts For Projected Years Ended

Exhibit Schedule Page 2 Witness:

Kozoman

	e 2a	
Jibit	nedul	

Line	40						
<u>8</u> − c	Voor Ended		-	Year	4	¥	Totals
1 დ	Residential	<b>-</b> I	41	ы	<b>H</b> I	Ы	- Otals
4 u	5/8 Inch	90	450	850	1,250	1,650	1,650
ဂ ဖ	Commercial						
7	5/8 Inch	ı	10	35	75	135	135
∞	1 Inch	1		•	ı	ı	
6		1		1	ı	•	
7 9	Irrication						
. 2							
5 5	School 2 Inch	1	•	<del></del>	~	~	~
7 5	Effluent Sales	<del></del>					
16							_
17	Total	51	460	886	1,326	1,786	1,787
18							
19	Customer Count for Computing Revenues (Uses 1/2 Year Convention	ues (Uses 1/2 Year Co	onvention	, co/			
2 2	Year Ended	-	7	3	4	5	
22		I	I			I	
23	5/8 Inch	25.00	250.00	650.00	1,050.00	1,450.00	1,450.00
25 25	Commercial						
29	•	ı	5.00	17.50	32.50	50.00	50.00
27		•	•	•	ı	ī	
28		1	1	ı	•	•	
29							
30	Irrigation						
	402 6 100403			0 5 0	7	4	,
33.		•	ı	0.00	00.	00	00.1
34	Effluent Sales	0.50	<del></del>	τ-	<del>-</del>	~	1.00
35	Total	25.50	256.00	00 099	1 084 50	1 502 00	1 502 00
2	וסומו	20.00	4.00.00	00.00	00.400,1	1,002.00	1,002.00

Willow Springs Utility Company Gallons Sold (1,000's) For Projected Years Ended

Exhibit Schedule 2a Page 3 Witness:

Kozoman

Vear Foded		2	Year 3	Y	ď
Residential	-I	10 7 00 00 00 00 00 00 00 00 00 00 00 00 00	) 77 78 79 79 79 79	ri <sup>u</sup>	12 12 14
0/0	1,200	12,000	32,700	078,350	000,67
Commercial					
5/8 Inch	ı	1,095	3,833	7,118	10,950
1 Inch	ı	ı	•		1
2 Inch	ı	ı	1	ı	
Irrigation	82,426	82,426	82,426	82,426	82,426
School 2 Inch	'	ı	1 643	3 285	3 285
			2	5	0,4
Total	83,686	96,121	120,661	145,749	169,741
Commercial & School	4	1,095	5,475	10,403	14,235

Schedule 2a Exhibit

Page 4 Witness:

Kozoman

Projected Customers / Residential 5/8 Inch Meter

						Year		
Estimated connections installed by year end			<del>-</del> -I		75	က၊	41	ıoı
(Cumulative) Estimated connection installed during the year			50		450 400	850 400	1,250 400	1,650
1/2 Year Convention for Revenue			25.00		250.00	650.00	1,050.00	1,450.00
Projected Revenue								
	50,400	(	1,260		12,600	32,760	52,920	73,080
Assuming average usage per monuror.  Daily Gallons  Desidential:	••	3	3,452		34,521	89,753	144,986	200,219
Monthly Mins. \$ 52.00 Minimum Charge	Charge	↔	15,600	↔	156,000 \$	405,600 \$	655,200 \$	904,800
For Usage Up to: (Gallons) - \$ 449.67 Commodity - Commodity	y Rate & Revenue y Rate & Revenue	Tier 1 Tier 2	1		1	ı	ı	,
1 \$ - Commodity	y Rate & Revenue	Tier 3						
Average Bill for Residential Customer: \$ 52.00								
	0	÷						0
Estabilsnment rees at. Total Revenue	30.00	<u>•</u>  ••∥	17,100	A 60	12,000 \$	417,600 \$	667,200 \$	916,800
230.14 = Gallons   30.42 = Days in / 7,000 = Average	<ul><li>Gallons per day</li><li>Days in Average Month</li><li>Average Usage per month</li></ul>							

(A) Approximately 60% returned as wastewater
\*\* Collected at either Water or Wastewater Uitility, but not both.

No. 2 N

Exhibit Schedule 2a Page 5 Witness:

Kozoman

Line
No.
1
2 Projected Customers / School 2 Inch Meter:

Exhibit Schedule 2a

Page 6 Witness:

Kozoman

Projected Customers / Commercial 5/8 Inch Meter

		-		2	Year:	7	· ·
Estimated connections installed by year end (Cumulative) Estimated connection installed during the year		0 0		11 01 01 01	25 35 15	± 40 75 15	
1/2 Year Convention for Revenue		•		5.00	17.50	32.50	50.00
Projected Revenue				1			
Annual gallonage delivered (in 1,000's)*	<b>(</b>	1		1,095	3,833	7,118	10,950
~	<u> </u>	ı		3,000	10,500	19,500	30,000
Monthly Mins. 5/8 Inch Meter \$ 52.00 Minimum Charge For Usage Up to: (Gallons)	ઝ	ı	↔	3,120 \$	10,920 \$	20,280 \$	31,200
\$ 449.67 Commodity Rate & Revenue #REF! Commodity Rate & Revenue	Tier 1 Tier 2			1	ı	•	ı
Usage over: 1 \$ - Commodity Rate & Revenue	Tier 3			1			1 .
Establishment Fees at Total Revenue	<u>မာ</u> မြာ	1	မာမာ	300 \$	450 \$	450 \$ 20,730 \$	600
1,000 = Gallons per day 30.42 = Days in Average Month 30,417 = Average Usage per month							

<sup>(</sup>A) Approximately 60% returned as wastewater
\*\* Collected at either Water or Wastewater Uitility, but not both.

Exhibit Schedule 2a Page 7 Witness:

Kozoman

Projected Customers / Commercial 1 Inch Meter

)									
4					Year				
S.	· ·	1	2		3	7	4	5	
9	Estimated connections installed by year end	i	I		l	•	1	I	
7	(Cumulative)								
∞	Estimated connection installed during the year								
တ									
9	1/2 Year Convention for Revenue	1			ı		1	1	
7									
12	Projected Revenue								
73									
4	Annual gallonage delivered (in 1,000's)*	1		ı	•		ı	ı	
15	Assuming average usage per month of: 20,000								
16	Daily Gallons 657.53	1		1	I		1	•	
17									
18	Monthly Mins. 1 Inch Meter \$ 130.00 Minimum Charge	, &	↔	<b>⇔</b>	•	₩	ı	· \$	
19	For Usage Up to: (Gallons)								
50	- \$ 449.67 Commodity Rate & Rev Tier 1								
21	- #REF! Commodity Rate & Rev Tier 2								
22	Usage over:							,	
23	1 \$ - Commodity Rate & Rev Tier 3								
24									
25	Establishment Fees at \$ 30.00 **	٠ <del>د</del>	↔	٠	•	↔	1	·	
26	Total Revenue	٠ <del>د</del>	€>	·		\$	1	-	
27				-					
28	657.53 = Gallons per day								
29	30.42 = Days in Average Month								
30	20,000 = Average Usage per month								
3									
32	** Collected at either Water or Wastewater Uitility, but not both.								

<sup>\*\*</sup> Collected at either Water or Wastewater Uitility, but not both.

Schedule of Projected Revenues Willow Springs Utility Company For the Years Ended

Schedule 2a Exhibit

Witness: Page 9

Kozoman

Line No.

			*(s,00C	re Feet)*			400.00			1.23					Total Effluent F				at either Water or Wastewa			
			d (in 1,0	d (in Ac			↔			↔					Tota				Water o			
	<b>Projected Revenue</b>	Customers	Annual gallonage delivered	Annual gallonage delivered (in Acre Feet)*			Charge per Acre Foot			Price per 1,000 gallons =				Establishment Fees at				* If Applicable	** Collected at either \			
- 7 m 4 m o	7	ω	တ	10	7	12	13	4	15	16	17	18	19	20	21	22	23	24	25	26	27	

82,426 252.96

82,426 252.96

82,426 252.96

82,426 252.96

82,426 252.96

ιΩI

41

Year ကျ

**(7)** 

101,182

101,182 \$

↔

101,182

s

101,182

↔

101,182

Ø

30.00 \*\* ᡐ Total Effluent Revenue

30

101,182

S

101,182

↔

101,182

\*\* Collected at either Water or Wastewater Uitility, but not both.

Willow Springs Utility Company Schedule of Projected Revenues For the Years Ended

Exhibit Schedule 2a Page 8 Witness:

Kozoman

Projected Customers / Commercial 2 Inch Meter	mmerciai z	luch	<u>Meter</u>			d.						akan		- 1
Estimated connections installed by year end (Cumulative)	ılled by year	puə.				, <del>,</del> 1		, N		ઝI '		41		oا
Estimated connection installed during the year	led during th	те уеа	_			ı		1		t		ı		
1/2 Year Convention for Revenue	/enne					I		r		1		1		
Projected Revenue														
Annual gallonage delivered (in 1,000's)* Assuming average usage per month of:	(in 1,000's)* er month of:	u	360,000					í		i		ı		
Dally Gallons Commecial			986.30			1		ı		t		i		
Monthly Mins. 2 Inch Meter For Usage Up to: (Gallons)	\$ 416.00		Minimum Charge		↔	1	↔	ı	↔	ı	↔	ı	↔	
:	\$ 449.67 #REF!		Commodity Rate & Rev Tier 1 Commodity Rate & Rev Tier 2	Tier 1										
Usage over:	ا &	S '	Commodity Rate & Rev Tier 3	Tier 3										
Establishment Fees at	Total Revenue	une	\$ 30.00	* *	क क	-   ,	မ မ	, , ,	<del>6</del> 6		₩ ₩	1 1	69 69	
. "	986.30 30.42 30,000		<ul><li>= Gallons per day</li><li>= Days in Average Month</li><li>= Average Usage per month</li></ul>	onth month										

<sup>\*\*</sup> Collected at either Wafer or Wastewafer Uitility, but not both.

# Willow Springs Utility Company Schedule for the Computation of Projected Property Taxes for the Years Ended

Exhibit
Schedule 2b
Page 1
Witness: Kozoman

		<b>~-</b> I	2	Year 3	4	2
Revenue Component 1 Revenue Component 2 Revenue Component 3	↔	119,812 \$ 119,812 119,812	119,812 119,812 281,482	119,812 \$ 281,482 536,314	281,482 \$ 536,314 790,816	536,314 790,816 1,040,566
Average 3 years of revenue	ક્ક	239,625 \$	347,405 \$	625,073 \$	1,072,409 \$	1,578,465
Construction Work in Progress at 10%		0	0	0	0	0
Deduct. Book Value of Transportation Equipment		4,833	4,500	3,833	3,833	3,499
Full Cash Value	↔	234,792 \$	342,905 \$	621,240 \$	1,068,576 \$	1,574,966
Times Assessment Ratio		24.50%	24.00%	23.50%	23.00%	22.50%
Assessed Value	↔	57,524 \$	82,297 \$	145,991 \$	245,773 \$	354,367
Property Tax Rate (Statewide Rate Used)		12.18%	12.18%	12.18%	12.18%	12.18%
Computed Property Tax	<del>v</del>	\$ 900'2	10,024 \$	17,782 \$	29,935 \$	43,162

Willow Springs Utility Company Projected Cash Flows For the Years Ended

Exhibit Schedule 3 Page 1 Witness: Kozoman

	5 -	וופ יני	roi ille reals Lilueu	_						Mitness:		Kozomon	200
2 2										2		2020	<u> </u>
<u>S</u> – c					7	ш.		Year				lan.	
VΘ	Cash from Operations		ol .		<b>-</b> 1		<b>7</b> 1		ગ		<b>4</b> -1		ΩI
9 4 ч	Beginning Cash Balance	↔	ı	↔	25,000	↔	243,131	↔	251,787	<del>69</del>	983,790	49	1,915,225
9 /	Income from Operations (From Income Statement, Schedule 2) Add Depreciation expense (From Income Statement, Schedule 2)	dule 2) redule 2			(183,886) 22,954		(137,857) 147,368		22,105 257.298		199,480 338.088		385,565 422,588
ω (		E		•	(400,000)				001	ŀ			
n ∈	i otal cash From Operations	A	-	A	(100,932)	A	(A)	A	279,403	A	237,568	æ	808,153
= =	Cash from Financing												
5 5		6		6		6		•		•		•	
2 5	Deposits (security) collected	A	ı	A		A	1	A	ı	Ð	ı	A	
<u> </u>	Long-Term Debt		25,000		0 075 000		1 100 600				ı		1
<u>5</u> 4	Advances in Aid of Const. (From Schodule 1c)		20,00		125,000		1,130,000		1 042 500		1 037 500		1 050 000
2 1	Contribution in Aid of Const. (Hook-in Fees)				125,000		225,000		257 500		237,500		250,000
- @	Meter Deposits Collected (From Schedule 1d)		١		20,02		20,033		200, 1		000,103		,000
19													
50												٠	
21	Total Cash from Financing	€9	25,000	ક્ક	8,325,000	<del>ss</del>	2,440,688	\$	1,300,000	φ.	1,275,000	\$	1,300,000
22													
23													
24													
22	Uses of Cash:												
27													
78	Long-term debt Repayment												
53	Advances Refunded (From Schedule 1c)	↔	١	↔	1	↔	855	↔	8,400	↔	21,133	↔	46,339
30	Meter Deposit Refunded (From Schedule 1d)		•		•		1				•		,
31	Deposit (Security) refunded												
32	Capital Improvements - Plant (From Schedule 1.1)		•		7,945,938		2,440,688		839,000		860,000		890,000
33													
8 8	Total Cash Uses	€	•	€	7,945,938	s	2,441,543	8	847,400	↔	881,133	€	936,339
38	Ending Cash Balance (Line3 + 9 + 21 - 34)	es	25,000	69	243.131	es.	251.787	69	983,790	€9	1.915.225	69	3.087.039
37										1	1		
8 8	Interest Income: Assuming Earning Equal to Inflation Factor on Average Cash Balance	or on Av	erage Cas	sh Ba	lance								
4 4	Average Cash Balance ((Line 4 + Line 36)/2) Interest Earned (Assumed Inflation Rate times Average Ba	å ea ea	12,500 375	<del>\$</del> \$	134,065	& &	247,459 7,424	<del>\$</del> \$	617,788 18,534	` & &	1,449,508 43,485	<del>\$</del> \$	2,501,132 75,034

# Willow Springs Utility Company REPRESENTATIVE RATE SCHEDULE

Exhibit Schedule 4 Page 1

Witness: Kozoman

_PR	OP	OSE	DΙ	RAT	ES

LINE		<u> </u>	ROPUSED RATES
NO.			
<u></u>		ľ	MONTHLY
1	METER SIZE		CHARGE
2			
3	MONTHLY MINIMUMS:		
4	5/8 x 3/4 And	\$	52.00
5	3/4	\$	52.00
6	1	\$	130.00
7	1 1/2	\$ \$ \$	260.00
8	2	\$	416.00
9	3	. \$	832.00
10	4	\$ \$	1,300.00
11	6	\$	2,600.00
12	8	\$	4,160.00
13	10	\$	5,980.00
14	12	\$	11,180.00
15			
16	Flat Rate Based on Meter Size		
17	<b></b>		
18	Effluent:		
19	Per 1,000 Gallons	\$	1.38
20	Per Acre Foot	\$	449.67

### Willow Springs Utility Company REPRESENTATIVE RATE SCHEDULES STATEMENT OF CHARGES

Exhibit Schedule 5 Page 1 Witness:

Kozoman

LINE			
NO.		Dr	oposed
1 1	A. Establishment of Service	\$	30.00
2	Establishment of Service, after hours	\$	50.00
3	(Charged at either Water or Wastewater Utility, but not both)	Ψ	00.00
4	B. Re-establishment of Service	S	ee (a)
5	C. Reconnection of service	\$	50.00
6	D. After hours service charge, per hour	\$	50.00
7	E. Minimum Deposit Two Times Monthly Bill	•	
8	F. Charge for NSF Check	\$	35.00
9	G. Late payment charge for delinquent bills	•	
10	H. Deferred Payment Finance Charge		1.50%
11	I. Main Extension and additional facilities agreements,	@	COST (b)
12	J. All Revenue related taxes will be charged customers.		, ,
13	K. Deferred Payment		1.50% Per Month
14	L. Late Payment		1.50% Per Month
15	·		
16			
17			
18	RULES AND REGULATIONS		
19	* The Company has adopted the Rules and Regulation established by	the Co	mmission
20	as the basis for its operating procedures. Arizona Corporation Comm	ission R	ules
21	will be controlling of Company procedures, unless specific Commission	n Order	S
22	provide otherwise.		
23	(a) Monthly minimum times months off the system		
24	(b) Cost to include parts, labor, overhead, and all applicable taxes, inc	cluding	
25	income tax.		
26	(c) Plus income tax, as meter and service lines to single customer are	taxable	by IRS
27	Codes. Income tax will be refunded along with meter and service I		
28	term of refund period. Charge based on Memo from Marlin Scott,	Jr. 6/30/	04. Average of high an
29	low costs used.		

# Willow Springs Utility Company REPRESENTATIVE RATE SCHEDULES STATEMENT OF CHARGES Non Refundable Hook Up Fees

Exhibit
Schedule 6
Page 1
Witness: Kozoman

Line		Hook Up
<u>No.</u>	Water Meter Size	<u>Fee</u>
1	5/8 x 3/4 Inch	\$ 2,500.00
2	3/4 Inch	3,750.00
3	1 Inch	6,250.00
4	1 1/2 Inch	6,250.00
5	2 Inch	20,000.00
6	3 Inch	40,000.00
7	4 Inch	62,500.00
8	6 Inch	125,000.00
9	8 inch	200,000.00
10	10 Inch	287,500.00
11	12 Inch	537,500.00
12		
13	Estimated Plant at Sewer Utility	\$ 12,975,625
14	Less:	
15	Advances in Aid of Construction	 (4,280,000)
16		\$ 8,695,625
17	Estimated Customers if Phase 1	 2,000
18	Estimated Customers per Cust0mer	\$ 4,347.81
19		

20

FROM-E.L. MONTGOWERY & ASSOCIATES

1-520-881-1609

T-394 P.01/12 F-466

# ERROL L. MONTGOMERY & ASSOCIATES, INC.



1550 EAST PRINCE ROAD
TUCSON, ARIZONA 85719 (520) 881-4912
FAX: (520) 881-1609
www.elmontogmery.com
E-MAIL! Info@elmontgomery.com

ERROL L. MONTGOMERY, P.C.
WILLIAM R. VICTOR, P.C.
RONALD H. DEWITT, P.G.
MARK M. CROSS, P.G.
DENINIS G. HALL, P.G.
TODD KEAY, P.C.
JAMES S. DAVIS, P.G.
MICHAEL J. ROSKO, P.G.
MICHAEL J. ROSKO, P.G.
CHARLES P. BARTER, P.G. 11937-1999;
DANIELS, WEBER, P.G.
LESLIE T. KATZ, P.G.

## FACSIMILE TRANSMITTAL FORM

į	y 12, 2006 @ 10:05 UDING TRANSMITTAL FORM): 12	PROJECT NO: 1228.01
TO: Kristen Whatk WESTLAND I	y RESOURCES, INC.	FAX #: (520) 206-9518
FROM: Jim Davi		FAX #: (520) 881-1609 PHONE #: (520) 881-4912
attached are the lab South Test Well #1, hope this meets you	dratory reports for the groundwater s which has state identifier (D-8-13)27	ity data for the South Village area. Also amples obtained from the Willow Springs ddd and registration number 55-595277. I Source" samples from the Willow Springs

TUCSON . PHOENIX . FLAGSTAFF . SANTIAGO de CHILE

TABLE 6. SUMMARY OF RESULTS OF LABORATORY CHEMICAL ANALYSES FOR COMMON CONSTITUENTS AND ROUTINE PARAMETERS	FOR GROUNDWATER SAMPLES FROM WELLS IN THE STUDY AREA FOR WILLOW SPRINGS RANCH SOUTH VILLAGE	PINA COINTY ARIZONA
--	---	---------------------

				•	7			8	HOW	COMIST	COMMON COMSTITUENTS (MIGAL)	1941.)"	-	1	1									
STATE WELL	ADER REGISTRATION	SAMPLE			1			<u> </u>		$\vdash$		Ď,	Tota! NO.4 NO.				7 EF	38	£	ŧ	45.		-	
NUMBER	NUMBER.	BATE	8	3	ş	ğ	ģ	Ş	괵	$\dashv$	-	(N 84)	CH SED			┈┥	(prahakon)	(majoricity)	3	3	į	SOURCE	3	
D-V-121-1868		146.13	k	ķ	F			ł	ļ	1	ļ	<b>F</b>	F	þ	k	ł	7		F		-			
(0-07-12) 13ata	1	12-0452	ì	ı	į	,	1					1	1	9.0	ſ		670	1	į	1	ı		;	
(D-07-13) 124ba	ł	15-04-52	53	R	*	i	•			•		ı	ı	90	8		1260	ſ	ŧ	1	ı		1028	
(D-07-13) 15acc	ł	15-04-52	83	8	48	į	•	343	ä		16.9	ı	ı	90	8	ķ	789	ı	ı	1	ţ	US CSS	1028	
10. 17. 50 Bladd	644808	21-Aug 96	170	8	2		8	-	5	8		E00 0	83	07	3		1340	1390	7.6	7.7	23		86320	
(0.07.40 40 ans		20 Sen 78	1	•		, ,	ì						i	8	i		ſ	ı	į	ı	R	_	l	
(D-07-15) O(bas	615473	58-Apr-53	ѫ	R	69	1		233	99	2		į	1	*	2		735	1	1	ŧ	7		1	
(D-07-16) 04bes	645478	12-Jun 78	i	i	į	Ī	i	Į	ı	1		ı	ı	6	z		702	i	77	I	R		1	
(D-07-15) 04bea	515473	02-Nov-94	ŧ	ì	ı	1	1	l	1	1		ı	1	G.	į		£23	i	7.2	ı	225		1	
(D-08-12) 19dda	804174	08-Oct-52	100	7	Į,	1	0	742	43	<b>2</b>		į	ı	0.2	8		7.18	ł	i	I	23		1028	
(D-08-12) 18dda	\$04174	\$5.00 PE	82	<u>8</u>	1,1	1	•	8	ន	¥		ţ	i	20	8		593	i	1	1	ı		1028	
C-08-12) 19dda	804174	14-Sep-54	ł	i	1	;	φ	912	5	1		ı	ł	1	í		518	ł	ı	ŧ	Į		1028	
(D-08-12) 19dda	804174	03-184-50	ı	ı	ŀ	1	, D	276	8	ı		1	ŧ	í	ł		608	Į.	7.5	l	1		1026	
(D.08-12) 19dda	804174	10-1/my-57	1	į	١	1	 		57	1		į	ļ	t	1		826	1	72	J	75		1028	
(D-08-12) 1946a	604174	28 ADF 73	8	33	\$	3	•		2	7		300	67	<b>8</b> 0	2		1110	,	<b>4</b>	;	ı		i	
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TABLE 6. SUMMARY OF RESULTS OF LABORATORY CHEMICAL ANALYSES FOR COMMON CONSTITUENTS AND ROUTINE PARAMETERS	FOR GROUNDWATER SAMPLES FROM WELLS IN THE STUDY AKEA FOR WILLUW SPRINGS KANCH SOOTH VILLING. PINAL COUNTY, ARIZONA
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# TABLE 6. SUMMARY OF RESULTS OF LABORATORY CHEMICAL ANALYSES FOR COMMON CONSTITUENTS AND ROUTINE PARAMETERS FOR GROUNDWATER SAMPLES FROM WELLS IN THE STUDY AREA FOR WILLOW SPRINGS RANCH SOUTH VILLAGE PINAL COUNTY, ARIZONA Page 3 of 3

	COMMON CONSTRUCTOR OF STREET, SM. STREET,				
Oak Cating	K = Potestien		C = Cyloride	NO, = til ide (as ti)	SQ2 = Silitari Districe
Mo = Marmacirum	CD. * Carbonale	Onelle SO,	SO, = Sestarle	Total $ND_3+NO_2=1$ total Nitrate $+$ Nitrite (as $N$ ) $= TOS=1$ of all Dissolved Solids	TDS = Total Dissolved Soulds
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$^{b}$ EC (similarion) = Specific electrical conductance, in micromitors per certinecter	(TEMP (PC) = Water temperature, in degrees Colston	#SONREE = Source of data	ADEO = Artzona Department of Environmental Quality	E114 × Enal L. Montgomery & Associates, Inc.	USGS = United Skales Geological Survey	
PEC (pr	TEMP.	SOUR	•		ے	

--- No value reported

ND - Noi defected < = Less than

GWSI = ADWR Groundwizter Site Inventory Da

60020 = National Visits Quality Laboratory, Denrer, Ectorado ASI.S = AZ State Laboratory Services, Phoenix, Arkous Del Mar - Del Mar Analytical, Phoento, Arrona 1028 = United States Geological Survey \* LAB = Labouatory

Picarbonate excentration catowaled by mutifishing add neubralizing capacity, teported as miligiams per liter CeCOs, by a factor of 1.22

Natue reported as sectorn + potessium by laboratory.

Reported ND<sub>2</sub> as ND<sub>3</sub> Convertion to MO<sub>3</sub> as N was made by dividing NO<sub>3</sub> as NO<sub>3</sub> visite by a factor of 4.43.

<sup>\*</sup> sact = Maximum Confarmpart Level, the bighest level of a constituent (sed is altoned in durking water

J SS = Secondary Standard, non-enthousable guideline regulating constituents that may cause cosmetic or seathelic effects in dicinking water.

TABLE 7. SUMMARY OF RESULTS OF LABORATORY CHEMICAL ANALYSES FOR TRACE ELEMENTS
FOR GROUNDWATER SAMPLES FROM WELLS IN THE STUDY AREA FOR WILLOW SPRINGS RANCH SOUTH VILLAGE
PINAL COUNTY, ARIZONA
Page 1 of 2

JAN-12-06 10:18

FROM-E.L. MONTGOMERY & ASSOCIATES

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Less than

— = Mo value reported

ND = Not defeated

# TABLE 7. SUMMARY OF RESULTS OF LABORATORY CHEMICAL ANALYSES FOR TRACE ELEMENTS FOR GROUNDWATER SAMPLES FROM WELLS IN THE STUDY AREA FOR WILLOW SPRINGS RANCH SOUTH VILLAGE FINAL COUNTY, ARIZONA Page 2 of 2

Za = Zinc
M Mikel Se = Selenium Ag = Siret Si = Siret
L) – Chlium Mn = Marganese Hg = Merury Mp = Mayladerum
Car Copel Car Copel Fe = Ion Pb = Leaf
er Be « Seryllum Cd » Cadmirn Co » Cotall
* TRACE ELEMENTS, handigrams per FI  *** ACMINISTRATION AS ** Assertic  *** Best Assertic  *** Assertic

<sup>b</sup> SOURCE = Source of data ADEO = Arizona Department of Environmental Durby, ELM = Erns I. Mortgonery & Associates USGS = United States Geological Servey

' [18] = Laboraton ASIS = AZ State Laborakoy Services, Proenix, Aŭrora

Dei Mar = Dei Ma Analyfical, Phoenix, Arizona annon = Africa - Challes Onels : I section Present C

BDB23 = Mation at Water Quality Laboratory, Denver, Colorado (D28 = United States Geological Survey

SS = Secondary Standers, non-enforceable guideline regulating constituents that may extre cosmelle or eesthetic effects in drividing water

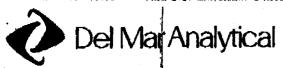
MCL = Manimum Contaminant Level, the highest level of a consolvent that as allowed in drinking water.

Lead and copper are regulated by a Treatment Technique that requires systems to control the correspondences of their water. If more than 10 percent of tap water sumptre excees the action level, vallet systems must take additional stops. For copper, the action teval is 4.3 mg/L, and to lead is 0.015 mg/L.

FROM-E.L. MONTGOMERY & ASSOCIATES

1-520-881-1609

T-394 P.07/12 F-466



2852 Aron Avo., Ifuino, CA 92806 (949) 281-1022 FAX (949) 281-1228 1014 E. Cooloy Dr., Siato A. Cohon, CA 92224 (909) 370-4887 FAX (909) 370-1048 Chesaposiko Br., Siato 606, San Chego, CA 82123 (858) 506-536 FAX (858) 505-8689 30 South 514 St., Suile B-120, Phoenix, AZ 85044 (180) 795-0031 2520 E. Sunset Rd. 83, Las Vegas, NV 88129 (702) 799-3529 FAX (702) 799-3621

### LABORATORY REPORT

Prepared For: Errol & Montgomery & Assoc. - Tucson

Project: 1114.09

1550 H. Prince

Tucson, AZ 85719 Attention: Mark Cross

Sampled: 07/30/03

Received: 07/31/03

Issued: 08/19/03

### AZ DHS #AZ0426

The results tisted within this Laboratory Report pertain only to the samples tested in the laboratory. All soil samples are reported on a wet weight basis unless otherwise noted in the report. This Lubaratory Report is confidential and is intended for the sole use of Del Mar Analytical and its client. This report shall not be reproduced, except in full, without written permission from Del Mar Analytical. This entire report was reviewed and approved for release.

### CASE NARRATIVE

SAMPLE RÉCEIPT:

Samples were received intact, at 5°C, on ice and with chain of custody documentation.

HOLDING TIMES:

Not all holding times were met. Results were qualified where the sample analysis did not occur within

method specified holding time requirements.

The NI flag on pH indicates that the holding time for this test is immediate. The laboratory measurement,

therefore, cannot be used for compliance purposes.

PRESERVATION:

Samples requiring preservation were verified prior to sample analysis.

QA/QC CRITERIA:

All analyses met method criteria, except as noted in the report with data qualifiers.

COMMENTS:

No significant observations were made.

SUBCONTRACTED:

Refer to the last page for specific subcontract laboratory information included in this report.

ADDITIONAL

INFORMATION:

The NI flag on Chloride for P3H0104-MS1 indicates that the concentration exceeds the calibration range

and therefore result is semi-quantitative.

LABORATORY ID

CLIENT ID

MATRIX

PMG0772-01

003494

Water

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Tucson, AZ 85719 Attention: Mark Cross Project ID: 1114.09

Report Number: PMG0772

Test Well #1

Sampled: 07/30/03

Received: 07/31/03

### **DISSOLVED METALS**

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Analyte	Method	Batch	Reporting Limit	Sample Result	Ditution Factor	Date Extracted	Date Analyzed	Data Ouslifiers
Sample ID: PMG0772-01 (003						. ,, -	•	<b>Q ,</b> ,
Reporting Units: mg/l								
Antimony, Dissolved	EPA 200.9	P3H0602	0,0040	ND	1	8/6/2003	8/7/2003	
Arsenic, Dissolved	EPA 200.9	P3H0602	0.0030	ND	1	8/6/2003	8/7/2003	
Barium, Dissolved	EPA 200.7	P3H1112	0.010	810.0	1	8/11/2003	8/12/2003	
Beryllium, Dissolved	EPA 200.7	P3H1112	0.0040	ИD	1	8/11/2003	8/12/2003	
Boron, Dissolved	EPA 200.7	P3H1112		ND	1	8/11/2003	8/12/2003	
Cadmium, Dissolved	EPA 200.7	P3H1112	0.0050	ND	1	8/11/2003	8/12/2003	
Calcium, Dissolved	EPA 200.7	P3H1112	2.0	66	1	8/11/2003	8/12/2003	
Chromium, Dissolved	EPA 200.7	P3H1112	0.010	ND	1	8/11/2003	8/12/2003	
Copper, Dissolved	EPA 200.7	P3H1112	0.020	ND	1	8/11/2003	8/12/2003	
Iron, Dissolved	EPA 200.7	P3H1112	0.20	ND	1	8/11/2003	8/12/2003	
Lead, Dissolved	EPA 200.9	P3H0602	0.0020	ND	1	8/6/2003	8/7/2003	
Magnesium, Dissolved	EPA 200.7	P3H1112	0.50	15	3	8/11/2003	8/12/2003	
Mercury, Dissolved	EPA 245.1	P3G3119	0.00020	ND	1	7/31/2003	7/31/2003	
Selenium, Dissolved	EPA 200.9	P3H0602	0.0040	ND	Ī	8/6/2003	8/11/2003	
Silica, Dissoived	EPA 200.7	P3H1112	2.5	40	1	8/11/2003	8/12/2003	
Thallium, Dissolved	EPA 200.9	P3H0602	0.0020	ND	1	8/6/2003	8/7/2003	
Zinc, Dissolved	EPA 200.7	P3H1112	0.050	ND	1	8/11/2003	8/12/2003	

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· Errol L. Montgomery & Assod - Tucson

1550 E. Prince

Tucson, AZ 85719 Attention: Mark Cross Project ID: 1114.09

Report Number: PMG0772

Test Well # 1

Sampled: 07/30/03 Received: 07/31/03

### TNORGANICS

. 1		MOK	GANICS.					
Analyte	Method	Batch	Reporting Limit	Sample Result	Dilution Factor	Date Extracted	Date Analyzed	Data Qualifiers
Sample ID: PMG0772-01 (003#1	94 - Water)						•	•
Reporting Units: mg/l								
Bicarbonate Alkalinity as Cal	O3 SM2320B	P3H0829	5.0	170	1	8/8/2003	8/8/2003	
Carbonate Alkalinity as CaCO	SM2320B	P3H0829	5.0	ND	j	8/8/2003	8/8/2003	
Chloride	EPA 300.0	P3H0104	5.0	47	10	8/1/2003	8/1/2003	
Fluoride	EPA 300.0	P3H0104	0.10	0.59	i	8/1/2003	8/1/2003	
Sample ID: PMG0772-01 (00349) Reporting Units: pH Units	94 - Water)					<del>-</del>	w. 1. 2. 0. 5	
рH	EPA 150.1	P3H0406	NA	7.65	1	8/1/2003	8/1/2003	NI
Sample ID: PMG0772-01 (003-5 Reporting Units: umhos/cm	94 - Water)		4		·			•,•
Specific Conductance	SM2510B	P3H0825	1.0	660	1	8/8/2003	8/8/2003	
Sample ID: PMG0772-01 (003-9 Reporting Units: mg/i	4 - Water)		-					
Sulfate	EPA 300.0	P3H0104	5.0	69	10	8/1/2003	8/1/2003	
Total Dissolved Solids	SM2540C	P3H0504	20	460	ì	8/4/2003	8/4/2003	

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1550 E. Prince

Tueson, AZ 85719
Aπention: Mark Cross

Project ID: 1114.09

Test Well #1

Sampled: 07/30/03 Received: 07/31/03

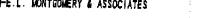
Report Number: PMG0772

### LANGLIER SATURATION INDEX

Reporting Sample Dilution Date Date Data Limit Analyte Method Factor Extracted Analyzed Batch Result Qualifiers Sample ID: PMG0772-01 (003494 - Water) Reporting Units: SI Units Langlier Index SM2330B P3H1208 NA 0.42 8/12/2003 8/12/2003

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1550 E. Prince Tucson, AZ 85719 Attention: Mark Cross Project ID: 1114.09

Report Number: PMG0772

Test Well #1

Sampled: 07/30/03 Received: 07/31/03

### DISSOLVED METALS

Analyte	1	Batch	Reporting Limit	Sample Result	Dilution Date Factor Extracted	Date Analyzed	Data Qualifiers
Sample ID: PMG0772-01 (003) Reporting Units: mg/l	94 - Water)		4 -				
Potassium Sodium	EPA 200.7-Diss 31 EPA 200.7-Diss 31			4.5 41		8/14/2003 8/14/2003	

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TRANSWEST GEOCHEM

Date Printed 26-Aug-03

License No. AZM133/AZ0133

CLIENT:

Del Man Analytical

Work Order:

0308004

Lab ID:

Project Name:

Project Number:

0308004-01

PMG07/2-DMAP

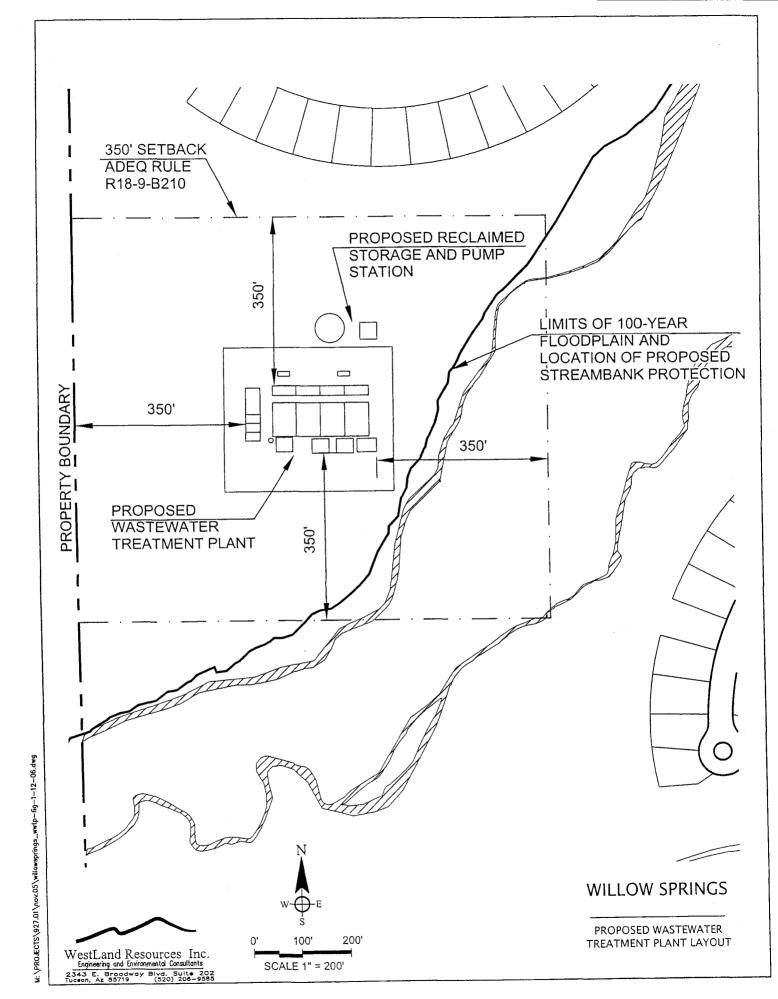
Client Sample ID: PMG0772-01

Collection Date: 7/30/2003 12:15:00 PM

Matrix: WATER

Test Well #1

Test Date Date Analyte Result PQL Qual DF Units Code Prepared Analyzed Analyst Batch ID Nitrate-Nitrite (As N) 5.1 0.50 EPA353.2 1.0 8/18/03 mg/L N/A NO3\_W-9/18/2003 TL



Item II.1

DOCKET NO. W-0	Cancelling Sheet No.
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### Applies to all WATER service areas

### PART ONE

# STATEMENT OF CHARGES WATER SERVICE

### I. CROSS-CONNECTION CONTROL

### A. Purpose.

The purpose or this tariff is to protect Willow Springs Utilities, L.L.C. ("Company") water supply in the Company's water system from the possibility of contamination of contaminants that may be present on the customer's premises by requiring the installation and periodic testing of backflow-prevention assemblies pursuant to the provisions of the Arizona Administrative Code ("A.A.C.") R14-2-405.B.6 and A.A.C. R18-4-115.

### B. Requirements.

In compliance with the Rules and Regulations of the Arizona Corporation Commission ("Commission") and the Arizona Department of Environmental Quality ("ADEQ"), specifically A.A.C. R14-2-405.B.6 and A.A.C. R18-4-115 relating to backflow prevention:

- 1. The Company may require a customer to pay for and have installed a backflow-prevention assembly if A.A.C. R18-4-115.B or C applies.
- 2. A backflow-prevention assembly required to be installed by the customer under Paragraph 1 of this tariff shall comply with the requirements set forth in A.A.C. R18-4-115.D and E.
- 3. Subject to the provisions of A.A.C.R14-407 and 410, and in accordance with Paragraphs 1 and 7 of this tariff, the Company may terminate

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Issued		Effective
	ISSUED BV:	

Kevin Tarbox, General Manager Willow Springs Utilities, L.L.C. 1600 East Hanley Blvd., Suite 128 Oro Valley, Arizons 85737

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Cancelling Sheet No.

### Applies to all WATER service areas

### PART ONE

### STATEMENT OF CHARGES WATER SERVICE

service or may deny service to a customer who fails to install a backflow-prevention assembly as required by this tariff.

- 4. The Company shall give any customer who is required to install and/or test a backflow-prevention assembly written notice of said requirement. If A.A.C. R14-2-410.B.1.a. is **not** applicable, the customer shall be given thirty (30) days in which to comply with this notice. If the customer can show good cause as to why he cannot install the device within thirty (30) days, the Company or the Arizona Corporation Commission Staff may suspend this requirement for a reasonable period of time.
- 5. Testing shall be in conformance with the requirements of A.A.C. R18-4-115.F. The Company may require the customer to pay to have the backflow-prevention assembly tested as long as the Company does not require an unreasonable number of tests.
- 6. The customer shall provide the Company with records of installation and testing. For each backflow-prevention assembly, these records shall include:
  - a. assembly identification number and description;
  - b. location:
  - c. date(s) of test(s);
- d. description of repairs and recommendations for repairs made by tester; and
  - e. tester's name and certificate number.

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	ISSUED BY:		

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DOCKET NO. W-0
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### Applies to all WATER service areas

### PART ONE

## STATEMENT OF CHARGES WATER SERVICE

- 7. In the event the backflow-prevention assembly does not function properly or fails any test and A.A.C. R14-2-410.B.1.a. exists, the Company may terminate service immediately and without notice. The backflow-prevention assembly shall be repaired or replaced by the customer and retested.
- 8. In the event the backflow-prevention assembly does not function properly or fails any test and A.A.C. R14-2-410.B.1.a. is **not** applicable, the backflow-prevention assembly shall be repaired or replaced within fourteen (14) days of the initial discovery of the deficiency in the assembly or its function. Failure to remedy the deficiency or dysfunction of the assembly, or failure to retest, shall be grounds for termination of water utility service in accordance with A.A.C. R14-2-410.

Issued		Effective
	ISSUED BY:	

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